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# GOODS & SERVICES TAX

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**KHANDHAR MEHTA & SHAH**

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With multiple laws and complex compliance requirements, one has to keep referring to several publications and web sites. This book is an attempt to bring several areas of legal compliance at a single place in a very simple and easy manner.

We are sure our readers will benefit from this useful compilation.

We welcome your comments at [amish@kmsindia.in](mailto:amish@kmsindia.in) | [rashmin@kmsindia.in](mailto:rashmin@kmsindia.in)

## Statistics of TAX Revenue in India (₹ in Crores)

Source : [www.indiabudget.gov.in](http://www.indiabudget.gov.in)

Revenue	2018-19	2019-20	2020-21	2021-22	2022-23 (Estimated)
<b>Corporation Tax</b>	6,63,572	5,56,876	4,57,719	6,35,000	7,20,000
<b>Income Tax</b>	4,73,056	4,92,673	4,87,156	6,15,000	7,00,000
<b>Customs</b>	1,17,812	1,09,283	1,34,750	1,89,000	2,13,000
<b>Central Excise</b>	2,30,993	2,40,615	3,91,748	3,94,000	3,35,000
<b>Service Tax</b>	7,893	6,029	1,615	1,000	2,000
<b>CGST+IGST+ UTGST+Cess</b>	5,84,338	6,04,585	5,54,114	6,82,059	7,87,820
<b>Gross Tax Revenue</b>	<b>20,77,664</b>	<b>20,10,061</b>	<b>20,27,102</b>	<b>25,16,059</b>	<b>27,57,820</b>

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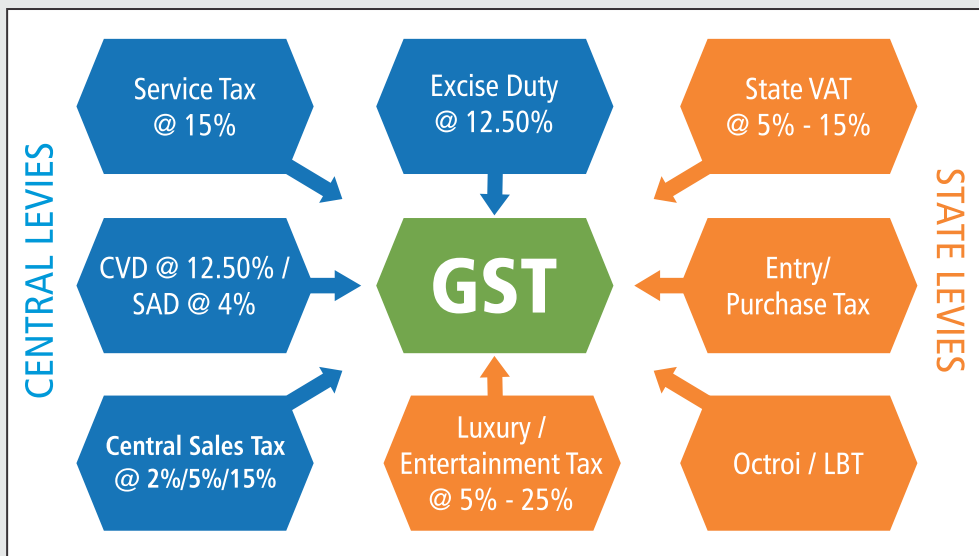
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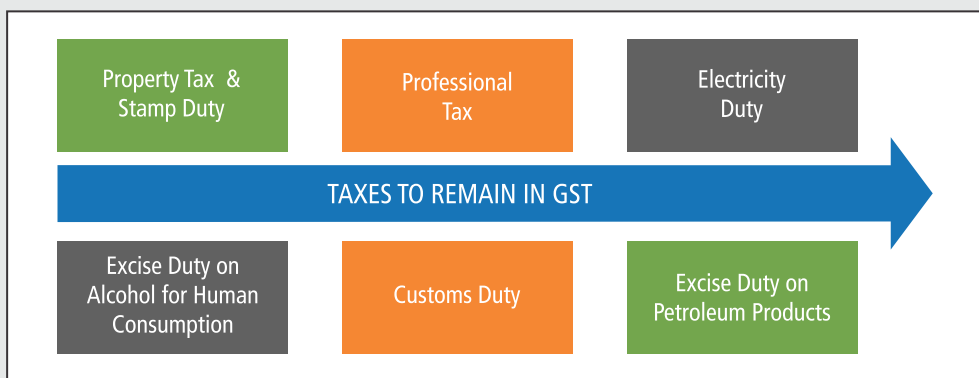
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# 1 Subsuming Indirect Taxes



# 2 Taxes not subsumed in GST



# 3 Compulsory Aadhar Authentication (w.e.f. 01-01-2022)

**W.e.f. 01-01-2022, Registered person shall undergo Aadhar Authentication process in order to become eligible for the purposes specified as under:**

No.	Particulars
1	For filing of application for revocation of cancellation of registration in GST REG-21 under Rule 23
2	For filing of refund application in RFD-01 under Rule 89
3	For claiming refund under Rule 96 of the integrated tax paid on goods exported out of India

## Threshold Limit of Aggregate Turnover for Registration

No.	States	01-07-2017 to 31-01-2019	01-02-2019 to 31-03-2019	01-04-2019 Onwards
<b>For Supplier Engaged Exclusively "Supply of Goods"</b>				
1	Manipur, Mizoram, Nagaland, Tripura	₹ 10 Lakh	₹ 10 Lakh	₹ 20 Lakh
2	Uttarakhand, Meghalaya, Sikkim, Arunachal Pradesh	₹ 10 Lakh	₹ 20 Lakh	₹ 20 Lakh
3	Himachal Pradesh, Assam	₹ 10 Lakh	₹ 20 Lakh	₹ 40 Lakh
4	Puducherry, Telangana	₹ 20 Lakh	₹ 20 Lakh	₹ 20 Lakh
5	Rest of India	₹ 20 Lakh	₹ 20 Lakh	₹ 40 Lakh
<b>For Supplier Engaged in Goods OR Services OR Both</b>				
1	Manipur, Mizoram, Nagaland, Tripura	₹ 10 Lakh	₹ 10 Lakh	₹ 10 Lakh
2	Uttarakhand, Assam, Meghalaya, Sikkim, Arunachal Pradesh, Himachal Pradesh	₹ 10 Lakh	₹ 20 Lakh	₹ 20 Lakh
3	Rest of India	₹ 20 Lakh	₹ 20 Lakh	₹ 20 Lakh

### Other details with respect to Registration :

- Aggregate turnover is required to be calculated PAN India basis.
- State/Union Territory wise Registration is required to be obtained.
- A person having multiple places of business in a State may be granted a separate registration for each such place.
- Option of Voluntary registration is also available.
- Input Service Distributor (ISD) registered under an earlier law, shall be required to apply for fresh registration and should follow procedure as prescribed in transitional provisions.
- Payment through online mode. Over the counter payment upto ₹ 10,000 per challan.
- Validity of Registration Certificate for Casual Taxable Person/ Non Resident Taxable Person will be 90 days. It can be extended by further period not exceeding 90 days
- Registration of a taxpayer can be suspended if there is a significant difference or anomaly between
  - Outward supplies in GSTR-1 and GSTR-3B
  - GSTR-2A and GSTR-3B
- Registration of a taxpayer can be cancelled if
  - He furnishes details of outward supplies in GSTR-1 for any tax period in excess of outward supplies declared in GSTR-3B
  - He violates provisions of Section 16 or Rule 86B

## Compulsory Registration Irrespective of Threshold Limit (Section 24)

No.	Particulars
1	Interstate taxable supply of goods
2	Supply by casual taxable person*
3	Person require to pay tax under Reverse Charge
4	E-commerce Operator specified u/s 9 (5)
5	Non resident Taxable Persons making taxable supply
6	Person who is require to deduct tax (TDS)
7	Person who make taxable supply on behalf of other taxable person
8	Input Service Distributor
9	Person who supply goods and/or services [Other than supplies specified u/s 9(5)] through such e-commerce operator who is required to collect tax at source u/s 52
10	Every e-commerce operator (who is required to collect TCS u/s 52)
11	Person supplying OIDAR services from a place outside India to a person in India, other than a registered taxable person
12	Such other person or class of persons as may be notified by Central Govt. or a State Govt.

\* Except casual taxable person making taxable supply of handicraft goods and Job Worker as per Notification no. 07/2017-IGST on fulfilling certain conditions.

**Liable to GST (Inclusion)**

- Person who is registered or liable to be registered under section 22 or 24.
- A person who has obtained/required to be obtained more than one registration, whether in one or more state/UTs, shall in respect of each registration, to be treated as distinct person.
- An establishment of a person who has obtained/required to be obtain registration in a state, and any of his other establishment in another state/UTs shall be shall be treated as establishments of distinct person.

**Not Liable to GST (Exclusion)**

- An agriculturist, to the extent of supply of produce out of cultivation of land.
- Person exclusively supplying goods/services not liable to tax or wholly exempt from tax.
- Person who is engaged in making 100% of such supplies on which tax is to be paid by recipient of supply under reverse charge.
- Person having aggregate turnover in a Financial Year less than or equal to ₹ 20 or 40 or 10 Lakh as the case may be.
- Services provided by an employee to employer in course of his employment.
- Services by any Court of Tribunal established under any law.
- Functions performed by the Members of Parliament, Member of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
- Duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
- Services of Funeral, burial, crematorium or mortuary including transportation of the deceased.
- Sale of land and, subject to clause (b) of Para 5 of Schedule-II, Sale of Building.
- Actionable claims, other than lottery, betting and gambling.
- Individual Advocates including Senior Advocates.
- Individual Sponsorship Service providers including Players.

No.	Type	Definition/Reference	Nature	Implications
1	Taxable Supply	Section 7 of CGST Act	Taxable	GST to be paid
2	Non-Taxable / Non-GST Supply	Exclusion in Section 9 of CGST Act	Not Taxable - Outside purview of charging section (2 categories viz. Petroleum products and Alcohol for Human Consumption)	No GST is required to be paid, unconditionally
3	Zero Rated Supply	Section 16 of IGST Act	Taxable	GST is payable if procedure of LuT / Bond is not followed
4	Exempt Supply / Nil Rated Supply	Section 2(47) of CGST Act	Taxable but exempt	GST is not required to be paid
5	No Supply	Schedule III & Sec 7(2)(b) of CGST Act	Outside purview of GST Law	NO GST

### SUPPLY INCLUDES

#### For Consideration & for business

Sale, Barter, Transfer, Exchange,  
License, Rental, Lease, Disposal

#### For consideration whether or not for business

Importation of service for Consideration

#### Supply without Consideration

- \* Permanent transfer/disposal of business assets only where ITC has been availed
- \* Supply b/w related persons and distinct person as specified
- \* Supply of goods by agent to principal and vice-versa
- \* Importation of service from related person or any of his other establishment o/s India in course or furtherance of business

#### Supply by Club Etc.

Activities or transactions, by a person other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.

#### Goods

“Goods” means every kind of movable property

Includes

(1) actionable claim, (2) growing crops,  
(3) grass and things attached to or  
forming part of the land

Excludes

- (1) Money
- (2) Securities

#### Services

“Services” means anything other than goods

Includes

(1) activity relating to the use of money or  
its conversion by cash or by any other mode,  
for which a separate consideration is charged

Excludes

- (1) Goods
- (2) Money
- (3) Securities

#### Mixed Supply Sec. 2(74)

- Means two or more individual supplies of goods or services, or any combination thereof,
- for a single price where such supply does not constitute a composite supply

#### Composite Supply Sec. 2(30)

- Means a supply of two or more taxable supplies of goods or services, or any combination thereof,
- which are naturally bundled &
- supplied in conjunction with each other in the ordinary course of business,
- one of which is a principal supply;

#### Principal Supply Sec. 2(90)

- Means the supply of goods or services which constitutes the predominant element of a composite supply and
- to which any other supply forming part of that composite supply is ancillary

**Illustration:** A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drink and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other.

**Illustration :** Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is the principal supply.



## 9 Classification of Supply into Goods or Service (Schedule-II)

### Goods

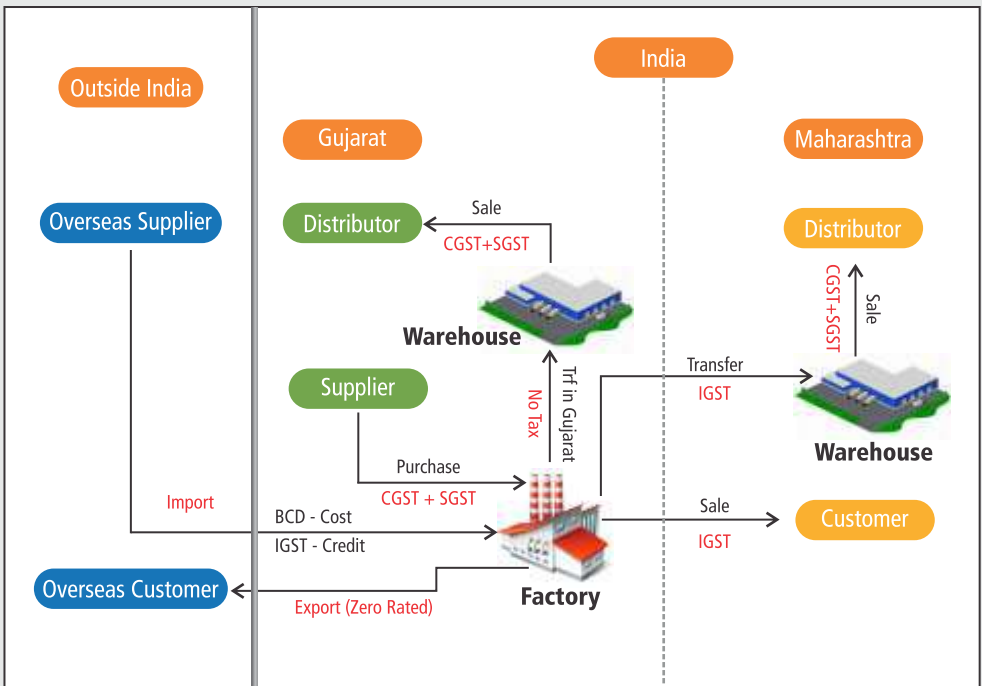
- Transfer of Right in goods without transfer in title thereof
- Transfer in title in goods
- Transfer of business assets except transfer made for the private use with or without consideration\*

### Services

- Transfer of Right in goods without transfer in title thereof
- Transfer of business assets for the private use with or without consideration\*
- Lease, tenancy, license to occupy land
- Lease or letting out of commercial or residential building
- Treatment or process which is applied to another person's goods
- Services like Renting of Immovable Property, Construction of Complex, Temporary use of Intellectual property rights, Information Technology Software Service, Agreeing to do or not to do an act, Supply of property without transfer of right to use
- Works Contract, Services of supply of food or drinks for human consumption. (Composite Supply)

\* The effect of amendment has been made retrospectively. w.e.f. 01-07-2017

## 10 GST Supply Chain - Lay Out



Consigner	Consignee	GST
DTA	Export	Zero Rated Supply
DTA	SEZ	Zero Rated Supply
DTA	EOU	IGST <b>OR</b> CGST + SGST
Import	DTA	Custom Duty + Custom Cess + IGST
SEZ	DTA	Custom Duty + Custom Cess + IGST
EOU	DTA	Benefit of Custom duty taken on import. + IGST
Import	SEZ	Zero Rated
Import	EOU	IGST
EOU	Export	Zero Rated Supply
SEZ	Export	Zero Rated Supply

## BEVERAGES INDUSTRY

Item	Rate
Water	NIL
Coconut Water other than Pre-packaged and Labelled	NIL
Ice and Snow	5%
Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)	5%
Pre-packaged and Labelled Coconut Water, Soya Milk Drink and Beverages containing milk	12%
Fruit & Vegetable Juices; Drinking water packed in 20 Ltr. bottles	12%
Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured, Vinegar	18%
Other non-alcoholic beverages [other than tender coconut water]	18%
Aerated water with added sugar	28%
Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice	28%

## CHEMICAL INDUSTRY

Item	Rate
<b>Inorganic Chemicals</b>	
Thorium Oxalate, Nuclear Fuel, Heavy Water, Compressed Air	5%
Anaesthetics, Potassium Iodate, Iodine Micronutrient, Steam	12%
Other products like Fluorine, Chlorine, Carbon, Hydrogen etc.	18%
<b>Organic Chemicals</b>	
Fertilizer grade Phosphoric Acid	5%
Gibberellic Acid	12%
Other Products like Acyclic Hydrocarbons, Cyclic Hydrocarbons etc.	18%

## CONSUMER GOODS

Item	Rate
Broom and Brushes	NIL
Agarbatti, Dhoop Batti	5%
Saree Fall	5%
Walking Stick	5%
Broomsticks	5%
Mahendi paste in cones	5%
Knitted cap/topi	12%
All Type of Matches	12%
Rubber Band	12%
Fountain Pen Ink	18%
Tooth Powder	12%
Umbrella	12%
Hair Pin, Comb	12%
Spectacle Lense	12%
Cheese	12%
Computer Monitor upto 32 Inches	18%
Aluminium Foil	18%
Toothpaste, Hair Oil	18%
Toilet paper	18%
Hot Water Bottles	18%
Whey Protines & Fitness Supplement	18%
Dental Floss	18%
Deodorants, Perfumes	18%
Shoe Polish	18%
Leather Bags, Traveling Bags	18%
Storage Water Heater	18%
Printer, Photocopier, Fax Machine	18%
Wrist Watches, Goggles	18%
Exercise Equipment	18%
Refrigerators	18%
Household or laundry-type washing machines	18%
Shavers, hair clippers and hair-removing appliances	18%
Television set (including LCD or LED television) of screen size not exceeding 32 inches	18%
Air conditioners	28%
Dish Washing Machine	28%

## HOME APPLIANCES / KITCHEN WARE

Item	Rate
LPG for Domestic Supply by IOCL, HPCL, BPCL	5%
Utensils	12%
Tables or Kitchen or other Household Articles of Copper	12%
Copper Utensils	12%
Iron / Steel / Ferrous Alloy Table or Kitchen or other Household Articles	12%
Iron / Steel / Ferrous alloy – Kerosene Burners and Stoves	12%
Stoves (other than Kerosene, LPG Stoves)	18%
Electrical Hot Plates	18%

## FOOD INDUSTRY

Item	Rate
Prasad supplied by religious places	NIL
Cereals unbranded	NIL
Puffed Rice, Papad, Bread	NIL
Salt, Jaggery	NIL
Fresh Milk	NIL
Fresh Vegetables, Fresh Fruits	NIL
Frozen Vegetables, Frozen Fish	NIL
Soyabean, Groundnut, Sunflower Oil Seeds of Seed Quality	NIL
Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	NIL
Sweets	5%
Cashew in Nut	5%
Walnut	5%
Tamarind Dried, Tamrind Kernel Powder	5%
Roasted Gram	5%
Branded Paneer	5%
Branded Cereals	5%
Soyabean, Groundnut, Sunflower Oil Seeds of other than of Seed Quality	5%
Coffee	5%
Pizza Bread	5%
Pre-Packaged & Labelled Specified Food Items	5%
Namkin, Bhujia (except Pre-Packaged & Labelled)	5%
Batters, including Idli/Dosa Batter	5%
Roasted Cashew	12%
Pre-Packaged & Labelled Namkin, Bhujia	12%
Dry Fruits (Other than Cashew and Walnut)	12%
Jams, Jellies, Pickle, Murraba, Ketchup	12%
Frozen Meat	12%
Condensed Milk, Diabetic food	12%
Butter, Ghee	12%
Sugar boiled confectionery	12%
Soups, Ice Cream, Instant Food Mixes, Sharbat & Supari	18%
All types of Biscuits	18%
Custard Powder	18%
Instant use preparations, Corn Flakes, Waffles, Pastries	18%
Cocoa butter, Fat, Oil, Powder, Chocolates	18%
Instant Coffee, Aroma Coffee	18%
Coffee Concentrates	18%

## JEWELLERY INDUSTRY

Item	Rate
Rough Diamond, Rough Precious and Semi Precious Stone	0.25%
Cut & Polished Diamonds	1.50%
Any other Precious/Semi Precious Stone/ Metal including Gold and Imitation Jewellery	3%

## FURNITURE INDUSTRY

Item	Rate
Kerosene Pressure Lantern and Parts Including Gas Mantles	5%
Hurricane Lantern, Kerosene Lamp, Petromax, Glass Chimney, LED Lights and Lamps,	12%
Medical, Surgical, Dental or Veterinary Furniture, Coir Mattresses, Cotton Pillows, Mattress and Quilts, Prefabricated Buildings	18%
Seats, Lamps and Lighting Fittings etc	18%

### LIFESTYLE AND HOME

Item	Rate
Hand-woven tapestries	5%
Spectacle Lens	12%
Tableware & kitchenware of wood	12%
Furniture of bamboo, rattan and cane	12%
Tableware and kitchenware of clay and terracotta, other clay articles	12%
Leather Bags, Wrist Watches	18%
Cell Phone, its Parts & Accessories	18%
Refrigerators	18%
Yachts	28%
Air Conditioners	28%
Dish Washing Machines	28%
Printer, Photocopier, Fax Machines	18%
LED Lamp, Lights & Fixtures	18%
Whey Proteins & Fitness Supplement	18%

### BEAUTY AND PERSONAL CARE

Item	Rate
Kajal other than Pencil Stick	Nil
Kajal Pencil Stick	18%
Manicure, Pedicure Sets, Perfumes	18%
Beauty or Makeup Preparations	18%
Skincare Items including Sunscreen	18%
Shampoos, Hair Cream, Hair Dyes	18%
Wigs, False Beards, Eyelashes	18%

### EDUCATION PRODUCTS

Item	Rate
Children's Drawing Book	NIL
Mathematical Box, Geometry Box	12%
Notebook, Graphbook	12%
School Bags	18%
Diaries, Letter pad	18%

### OTHER

Item	Rate
Bangles (Non Precious Metals)	NIL
Printed Books	NIL
Calcareous Stone	5%
Renewable Energy Devices	5%
Braille Typewriters	5%
Animal or Human Blood Vaccines	5%
Bio Diesel supplied to OMC for blending with HSD	5%
Retroment fitment kits for vehicles used by disabled	5%
Solar Water Heater	12%
Fuel Cell Motor Vehicles	12%
Bio diesel, Bio pesticides	12%
Sewing Needles	12%
Sprinklers, drip irrigation system	12%
Plastic Products	18%
Musical Instruments	18%
Artificial Flowers	18%
Calendars	18%
Power Driven Water Pumps	18%
Padlocks, Locks	18%
Helmets	18%
Lottery	28%
Revolvers	28%

### MEDICAL SUPPLIES

Item	Rate
Human blood	NIL
Condoms and contraceptives	NIL
Ostomy & Orthpedic Appliances	5%
Glands and other Organs for Organo-Therapeutic Uses	12%
Ayurvedic, Unani, Homeopathic Siddha or Biochemic Systems Medicaments	12%
Photographic Plates and Films for X-ray	12%

## TOYS AND SPORTS INDUSTRY

Item	Rate
Sports goods other than for General Physical Exercise	12%
Electronics toys like Tricycles, Scooters, Pedal Cars etc.	18%
Video Game Consoles and Machines	18%
Festive, Carnival or other Entertainment Articles, Conjuring Tricks, Novelty Jokes	18%
Articles and Equipments for General Physical Exercise, Gymnastics, Athletics, other Sports or Outdoor Games, Swimming Pools and Paddling Pools, Swings, Shooting Galleries	18%

## CONSTRUCTION INDUSTRY

Item	Rate
Fly ash bricks/fly ash aggregate/Fly ash blocks - Without ITC	6%
- With ITC	12%
Sand Lime Bricks	12%
Wall paper, Plaster	18%
Ceramics Tiles	18%
Tempered Glass	18%
Labour Charges	18%
Putty	18%
Wall or Ceiling Covering of Plastics	18%
Resin Cements	18%
Cements	28%

## WOOD INDUSTRY

Item	Rate
Fire Wood, Fuel Wood, Wood Charcoal	NIL
Particles, Wastes and Scrape of Wood	5%
Other Products like Hoop Wood, wood Wool, Railway / Tramway Sleepers of woods, Packing Cases	12%
Bamboo flooring, Table ware and kitchenware of woods	12%
Wooden frames for paintings, photographs, mirrors or similar objects	18%
Particle Board, Oriented Strand Board, Fibre board of Woods, Plywood, Vennered Panels, Densified wood	18%

## FOOTWEAR INDUSTRY

Item	Rate
Upto ₹ 1,000/-	12%
Over ₹ 1,000/-	18%

## PAPER INDUSTRY

Item	Rate
Judicial / Non-Judicial Stamp Paper, Envelope, Post Card etc Sold by Government	NIL
Newsprint in Rolls or Sheets	5%
Uncoated Paper, Aseptic Paper and Boxes, Pouches, Wallets, Writing Compendiums of Paper	12%
Toilet or Facial Tissue Paper, Vegetable Parchment, Carbon Paper, Cigarette Paper, Envelopes, Letter Card, Plain Post Cards, Accounts Books, Registers, Cheques, Bobbins etc.	18%
Wall Paper and Similar Wall Coverings	18%

## RUBBER INDUSTRY

Item	Rate
Natural Rubber, Balata, Toy Balloons, inner Tube Used in Bicycles, Rikshaw	5%
Latex Rubber Thread, Surgical Rubber Gloves, Nipples of Feeding Bottles	12%
Other Products like Synthetic Rubber, Reclaim Rubber, Compounded Rubber	
New Pneumatic Tyres Used in Motor Cars	18%
Retreaded or Used Tyres & Flaps	18%

## COLOUR INDUSTRY

Item	Rate
Synthetic organic tanning, colouring matter of vegetables or animal origin, prepared, pigments, colour lakes etc.	18%
Printing writing or drawing ink	18%
Paints & varnishes	18%
Paints of Artist/Students/Signboard painters, Glazier's putty etc.	18%

## SALE OF GOODS AS SCRAP

Item	Rate
Scrap of precious metal or of metal clad used for the recovery of precious Metal	3%
Waste, parings, scrap of rubber, wood, glass, paper or paperboard ; E-Scrap	5%
Pulps of fibers derived from recovered paper & paper board	12%
Powder & Granules obtained from waste, parings or scraps of rubber	18%
Waste of Ferrous, Copper, Nickle, Aluminum, Lead, zinc Tin, cermets, plastic; E-waste	18%
Scrap of primary cells, primary batteries and electric accumulators, parts of machinery	18%

**AGRICULTURE INDUSTRY**

Item	Rate
Agricultural Implements like Spade, Shovel	NIL
De-Oiled rice bran	NIL
Seeds, fruit & spores used for sowing	NIL
Fertilizers; Oil Cakes	5%
Tractor < 1800CC	12%
Tube-well turbine pumps, submersible pumps	12%
Other Fertilizers (Clearly not to be used as fertilizers)	18%
Tractor Parts	18%
Tractor > 1800CC	28%

**SECOND HAND/USED VEHICLES**

Item	Rate
Vehicles Other than below	12%
Petrol, LPG & CNG Vehicles having more than 1200 C.C. engine capacity & 4000 M.M. length	18%
Diesel Vehicles having more than 1500 C.C. engine capacity & 4000 M.M. length	18%
SUV Vehicles having more than 1500 C.C. engine capacity	18%

Vide notification no. 8/2018 CTR, Dated 25-01-2018, the supplier of second hand vehicles can pay tax on margine value; if supplier is not avail input tax credit on said motor vehicles.

**TOBACCO PRODUCTS**

Item	Rate
Tobacco Leaves (Under Reverse Charge)	5%
Other Tobacco Products including Bidi	28%
Nicotine or Nicotine substitutes	28%

**METAL AND MINERALS INDUSTRY**

Item	Rate
Peat	5%
Kerosene PDS	5%
Tar distilled from coal, lignite, peat	5%
Coal	5%
Lignite	5%
Bio Gas	5%
All Ores and Concentrates	18%
Petroleum Coke, Petroleum Bitumen	18%
Copper Bars, Rods, Wires	18%
Copper Screws, Nuts, Bolts	18%
Nickel Bars, Rods, Wires	18%
Nickel screw, nuts, bolts	18%
Nickel Tubes, Pipes, Netting	18%
Aluminium bars, Rods, Wires	18%
Lead Plates, Sheets, Strips	18%
Zinc Goods	18%
Tin Bars, Rods	18%

**ENTERTAINMENT INDUSTRY**

Item	Rate
Cinema Tickets up to ₹ 100/-	12%
Cinema Tickets over ₹ 100/-	18%

**TEXTILES INDUSTRY**

Item	Rate
Raw Silk, Jute and Khadi	NIL
Cotton and natural Fibre	5%
All categories of Natural Yarn	5%
Textile & Fabrics Jobwork	5%
Fabric	5%
Apparels sale value below ₹ 1000/-	5%
Apparels sale value above ₹ 1000/-	12%
Synthetic or Artificial filament yarn	12%
Sewing thread of manmade staple fibres	12%

**13****List of goods NOT included under GST and their respective rates**

No.	Description of Goods	HSN	Excise	VAT
1	Crude Petroleum	27090000	-	5%
2	Natural Gas	27111100/2100	14%	15%
3	High speed Diesel (HSD)	27101930	14%	24%
4	Motor spirit (Petrol)	27101219	14%	26%
5	Aviation Turbine Fuel (Duty paid) (ATF)	27101920	14%	30%
6	Aviation Turbine Fuel (Bonded) (ATF)	27101920	14%	38%
7	Alcoholic liquor for Human consumption	2208	12.5%	65%

# 14 GST Rates for Services

## TRANSPORTATION OF GOODS

No.	Particulars	From 01-07-17	From 22-08-17	From 13-10-17	From 25-01-18	From 27-07-18	From 18-07-22
1	By Rail & Vessel*	5%	5%	5%	5%	5%	5%
2	Time charter of vessels*	18%	18%	18%	18%	18%	5%
3	By Ropeways	18%	18%	18%	18%	18%	5%
4	Natural Gas through pipeline	18%	18%	5% or 12%	5% or 12%	5% or 12%	5% or 12%
5	Petroleum crude, petrol, HSD, ATF through pipeline	18%	18%	18%	5% or 12%	5% or 12%	5% or 12%
6	By GTA	5%	5% or 12%	5% or 12%	5% or 12%	5% or 12%	5% or 12%
7	By GTA to unregistered person other than specified persons	5%	5% or 12%	Exempt	Exempt	Exempt	Exempt
8	By Rail other than Indian Railway	12%	12%	12%	12%	12%	12%
9	Multimodal transportation of goods	18%	18%	18%	18%	12%	12%

\* Input Tax Credit (ITC) of Ships, Vessels (Including bulk carriers & Tankers) will be available.

## TRANSPORTATION OF PASSENGERS

No.	Particulars	From 01-07-17	From 22-08-17	From 01-01-19	From 18-07-22
1	By Rail (Other than Sleeper Class)	5%	5%	5%	5%
2	By Ropeways	18%	18%	18%	5%
3	By A.C. Stage / Contract Carriage (other than motor cab)*	5%	5%	5%	5%
4	By Radio Taxi*	5%	5%	5%	5%
5	By Any Motor Vehicle <sup>#</sup> (If Cost of Fuel is included in Price)*	5%	5%	5%	5%
6	By Any Motor Vehicle <sup>#</sup> (If Cost of Fuel is not included in Price)*	NA	12%	12%	12%
7	By Air in Economy Class (Except to/From NE States or Bagdogara)	18%	18%	18%	18%
8	By Air (under Regional Connectivity Airport Scheme i.e. UDAAN)	5%	5%	5%	5%
9	By Air (in respect of religious pilgrimage facilitated by the Government)	18%	18%	5%	5%
10	By Air in Other than Economy Class (To/From any where in India)	12%	12%	12%	12%

\* Input Tax Credit (ITC) of Input. Service in the same line of business will be available.

# Before 13-10-17 it was for Motor Cab Only i.e. transportation by any motor vehicle other than motor cab was taxed at 18%

All ITC available to provide this service | No ITC available to provide this service | ITC of input services available to provide this service

**JOB WORK SERVICE**

No.	Particulars	From 01-07-17	From 22-08-17	From 13-10-17	From 15-11-17	From 25-01-18	From 01-10-19	From 01-10-21	From 18-07-22
<b>Rate Changes from time to time</b>									
1	Textile and Textile Products (Other than Sr. No. 16 below)	18%	5%	5%	5%	5%	5%	5%	5%
2	Tailoring service	18%	18%	18%	18%	5%	5%	5%	5%
3	Diamonds, falling under Chapter 71	5%	5%	5%	5%	5%	1.5%	1.5%	1.5%
4	All goods falling under chapter 48 or 49 having GST rate of 5% or Nil	18%	18%	5%	5%	5%	5%	5%	5%
5	All goods falling under chapter 48 or 49 having GST rate of 12%	18%	18%	12%	12%	12%	12%	12%	12%
6	Processing of leather, hides & skins	5%	5%	5%	5%	5%	5%	5%	12%
7	All food products and waste of food products except dog & cat food	18%	18%	5%	5%	5%	5%	5%	5%
8	Manufacture of clay bricks	18%	18%	5%	5%	5%	5%	5%	12%
9	Manufacture of leather goods & footwear	18%	18%	18%	18%	5%	5%	5%	12%
10	Manufacture of Umbrella	18%	18%	12%	12%	12%	12%	12%	12%
11	Machine Job work service related to engineering industries	18%	18%	18%	18%	18%	12%	12%	12%
12	Manufacture of alcoholic liquor for human consumption	18%	18%	5%	5%	5%	5%	18%	18%
13	Manufacture of Handicraft goods	18%	18%	18%	5%	5%	5%	5%	5%
14	Other Job work Services provided to Registered Person	18%	18%	18%	18%	18%	12%	12%	12%
<b>Rate unchanged since 01-07-2017</b>									
15	Printing of Newspapers						5%		
16	Textile yarns (other than of man-made fibres) and textile fabrics						5%		
17	Printing of books (including braille books) journals and periodicals						5%		
18	All products falling under Chapter 71 (other than diamonds)						5%		
19	Job work in relation to Bus Body Building						18%		
20	Other Job work Services provided to Unregistered Person						18%		

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service



From 01-07-17 to 14-11-17

### RESTAURANT SERVICE

No.	Particulars	From 01-07-17
1	Restaurants without AC and Liquor License	12%
2	Restaurant with AC Facility	18%
3	Restaurant with Liquor License	18%
4	Supply of Food by Indian Railways, IRCTC or their icensees, whether in trains or at platforms	18%

W.e.f. 15-11-2017

No.	Particulars	From 15-11-17	From 27-07-18
1	Restaurant Service (Including Take away/ Eating Joint/ Mess/ Canteen)	5%	5%
2	Restaurant in Hotel having declared tariff of "any" room per day is upto ₹ 7,500/-	5%	5%
3	Restaurant in Hotel having declared tariff of "any" room per day is more than ₹ 7,500/-	18%	18%
4	Supply of Food by Indian Railways, IRCTC or their icensees, whether in trains or at platforms	18%	5%

From 01-07-17 to 30-09-19

### OUTDOOR CATERING SERVICE

No.	Particulars	Rate
1	Outdoor Catering Service	18%

w.e.f. 01-10-19

No.	Particulars	Rate
1	To/By premises (Hotel) having declared tariff more than ₹ 7,500 per room per day	18%
2	By suppliers located in premises (Hotel) having declared tariff more than ₹ 7,500 per room per day	18%
3	Outdoor catering service/Mandap keeper service other than specified above	5%

### ACCOMODATION SERVICE

No.	Particulars	From 01-07-17	From 01-10-19	From 18-07-22
1	Room Rent per day is upto ₹ 1,000/- and less	Exempt	Exempt	12%
2	Room Rent per day is From ₹ 1,001/- to ₹ 2,500/-	12%	12%	12%
3	Room Rent per day is From ₹ 2,501/- to ₹ 7,500/-	18%	12%	12%
4	Room Rent per day is more than ₹ 7,500/-	28%	18%	18%

Note : From 27-07-18, value of supply shall be considered instead of declared tariff

**SERVICES BY DEPARTMENT OF POST**

Service Description	Service Recipient	Consideration	Taxability		FCM/RGM	
			Upto 17-07-2022	From 18-07-2022	Upto 17-07-2022	From 18-07-2022
- Speed Post - Express Parcel Post - Life insurance - Agency service	Any Person	Any	Taxable @18%	Taxable @18%	FCM	FCM
- Post Card - Inland Letter - Book Post - Ordinary Post (Envelopes weighing less than 10 gms)	Any Person	Any	<b>Exempt</b>	<b>Exempt</b>	-	-
Services provided by Dept. of Post other than above	Business Entity having aggregate T/o less than Reg. Limit	Any	<b>Exempt</b>	Taxable @18%	-	FCM
	Govt. or Local Authority	Any	<b>Exempt</b>	Taxable @18%	-	FCM
	Other than above	≤ ₹ 5000	<b>Exempt</b>	Taxable @18%	-	FCM
		> ₹ 5000	Taxable @18%	Taxable @18%	RCM	FCM

**CONSTRUCTION SERVICE**

No.	Particulars	Construction Type	From 01-07-17	From 22-08-17	From 01-04-19
1	Real Estate Projects (REP) (REP includes construction of Commercial and Residential Apartments with more than 15% commercial carpet area)	Affordable	12%	8%	1%
		Non-Affordable	12%	12%	5%
		Commercial	12%	12%	12%
2	Residential Real Estate Projects (RREP) (RREP shall mean a REP in which Carpet area of the commercial apartments is upto 15% of total carpet area)	Affordable	12%	8%	1%
		Non-Affordable	12%	12%	5%
		Commercial	12%	12%	5%

Note :

- For payment of GST at 5% & 1% in REP & RREP projects, No ITC can be utilised and GST is to be paid in CASH ONLY.
- No ITC will be available when output GST is 1% or 5% for Affordable and Non-Affordable Residential Projects.
- Rate given is after deducting deemed value of land i.e. 1/3rd of total consideration.

**WORKS CONTRACT SERVICE**

No.	Service Description	Service Recipient	From 1-7-2017	From 22-8-2017	From 21-9-2017	From 13-10-2017	From 25-1-2018	From 1-4-2019	From 1-1-2022	From 18-7-2022
1	Composite supply of works contract by way of construction, repairs, maintenance, etc. of: a) Historical Monument b) Canal, dam, etc. c) Pipeline, conduit, plant for water supply; water/sewerage treatment	Government* or Local Authority	18%	12%	12%	12%	12%	12%	12%	18%
		Governmental Authority	18%	12%	12%	12%	12%	12%	12%	18%
		Govt. Entity	18%	18%	18%	12%	12%	12%	12%	18%
2	Composite supply of works contract by way of construction, repairs, maintenance, etc. of: a) Works meant predominantly for non-commercial use b) Educational, Hospital or any art and cultural establishment c) Residential complex meant for self-use of Government employees	Government* or Local Authority	18%	18%	12%	12%	12%	12%	12%	18%
		Governmental Authority	18%	18%	12%	12%	12%	12%	12%	18%
		Govt. Entity	18%	18%	18%	12%	12%	12%	12%	18%
3	Composite supply of works contract provided by a sub-contractor to the main contractor where the main contractor is providing services as specified above (Sr. 1 & 2 above)	Government* or Local Authority	18%	18%	18%	18%	12%	12%	12%	18%
		Governmental Authority / Govt. Entity**	18%	18%	18%	18%	12%	12%	12%	18%
4	Composite supply of works contract involving predominantly earth work (more than 75% of total contract value)	Government* or Local Authority	18%	18%	18%	5%	5%	5%	5%	12%
		Governmental Authority / Govt. Entity**	18%	18%	18%	5%	5%	5%	5%	18%

\* Government includes Central Government, State Government or Union territory \*\* Governmental Authority like GIDC, MIDC etc. \*\* Government Entity like SSNNL, BSNL etc.

No.	Service Description	Service Recipient	From 1-7-2017	From 22-8-2017	From 21-9-2017	From 13-10-2017	From 25-1-2018	From 1-4-2019	From 1-1-2022	From 18-7-2022		
5	Composite supply of works contract provided by a sub-contractor to the main contractor where the main contractor is providing services as specified above (Sr. 4 above)	"Government* or "Local Authority"	18%	18%	18%	18%	5%	5%	5%	12%		
		Governmental Authority/ Govt. Entity**	18%	18%	18%	18%	5%	5%	18%	18%		
6	Composite supply of works contract by way of construction, repairs, maintenance, etc. of a) a road, bridge, tunnel, or terminal for road transportation for use by general public. b) an original works pertaining to Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana c) an original works pertaining to the In-situ redevelopment d) an original works pertaining to the "Beneficiary led individual house construction / enhancement" e) an original works pertaining to the Economically Weaker Section (EWS) houses f) an original works pertaining to the houses constructed or acquired under the Credit Linked Subsidy Scheme for EWS/LIG/MIG-1/MIG-2 g) a pollution control or effluent treatment plant, except located as a part of a factory h) a structure meant for funeral, burial <sup>§</sup> i) Building owned by a trust which is used for carrying out the activities of providing centralized cooking/distribution for mid-day meals under the mid-day meal scheme		18%	12%	12%	12%	12%	12%	12%	12%	18%	
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
			18%	12%	12%	12%	12%	12%	12%	12%	12%	18%
		7	Composite supply of works contract by way of construction, etc. of original works pertaining to a) railways, including monorail and metro b) a single residential unit otherwise than as a part of a residential complex		18%	12%	12%	12%	12%	12%	12%	12%
	18%			12%	12%	12%	12%	12%	12%	12%	12%	18%

No.	Service Description	From 1-7-2017	From 22-8-2017	From 21-9-2017	From 13-10-2017	From 25-1-2018	From 1-4-2019	From 1-1-2022	From 18-7-2022
	c) low-cost houses up to a carpet area of 60 sq mtr per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership'	18%	12%	12%	12%	12%	12%	12%	18%
	d) to low-cost houses up to a carpet area of 60 sq mtr per house in a housing project approved by the competent authority under- (1) the "Affordable Housing in Partnership" component of the Housing for All (Urban Mission / Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government.	18%	12%	12%	12%	12%	12%	12%	18%
	e) to low-cost houses up to a carpet area of 60 sq mtr per house in an affordable housing project which has been given infrastructure status	18%	18%	18%	18%	12%	12%	12%	18%
	f) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes	18%	12%	12%	12%	12%	12%	12%	18%
	g) mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages	18%	12%	12%	12%	12%	12%	12%	18%
8	Sub-contractor providing Works Contract Services to a Developer engaged in construction of affordable residential apartments, in a project commences on or after 01-04-2019, or in an ongoing project.	18%	18%	18%	18%	18%	12%	12%	18%
9	Construction of an apartment in an ongoing project under the specified schemes for affordable housing project as referred in point no 5 & 6 above.	18%	18%	18%	18%	18%	12%	12%	18%
10	Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	18%	18%	18%	12%	12%	12%	12%	12%

## RENTING OF MOTOR VEHICLE SERVICE

Mode	Type of Vehicle	Cost of Fuel incl. in Consideration	From 01-07-17	From 22-08-17	From 13-10-17	From 01-10-19	From 18-07-22
With operator	Passenger Transport <sup>#</sup>	Yes	5%	5% or 12%	5%* or 12%	5%* or 12%	5%* or 12%
		No	18%	18%	18%	18%	18%
	Goods Carriage	Yes	18%	18%	18%	18%	12%
Without operator	Passenger Transport <sup>#</sup>	Yes	5%	5% or 12%	5%* or 12%	Same rate of tax as applicable on supply of like goods involving transfer of title in goods	18%
		No	18%	18%			
	Goods Carriage	Yes/No	18%	18%			

# Before 13-10-17 it was for Motor Cab Only i.e. transportation by any motor vehicle other than motor cab was taxed at 18%

\* Input Tax Credit of Input (ITC) Service in the same line of business will be available

## AMUSEMENT PARK, CASINO, ETC.

From 01-07-17 to 30-09-21

No.	Particulars	From 01-07-17	From 25-01-18
1	Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet	28%	18%
2	Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, raceclub, any sporting event such as IPL and the like	28%	28%

W.e.f. 01-10-2021

No.	Particulars	From 01-10-21
1	Admission to (a) theme parks, water parks or any other place having joy rides, merry-go rounds, go carting or (b) ballet (except at places covered in below entry)	18%
2	Admission to (a) casinos or race clubs or any place having casinos or race club or (b) sporting events like IPL	28%

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service

**GST RATES FOR OTHER SERVICES**

No.	Particulars	From 01-07-17	From 13-10-17	From 25-01-18	From 01-01-19	From 01-10-19	From 01-04-20	From 02-06-21	From 01-10-21	From 18-07-22
<b>Rate Changes from time to time</b>										
1	Granting National Permit to a Goods Carriage to operate throughout India	18%	18%	18%	18%	18%	18%	18%	<b>Exempt</b>	<b>Exempt</b>
2	Leasing of Aircrafts by Airlines for scheduled operations by way of transaction covered under Para 5(f) of Schedule II	5%	5%	5%	5%	18%	18%	18%	18%	18%
3	Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other parts	18%	18%	18%	18%	18%	5%	5%	5%	5%
4	Maintenance, repair or overhaul services in respect of ships and vessels, their engines and other parts	18%	18%	18%	18%	18%	18%	5%	5%	5%
5	Services by way of treatment of effluents by a Common Effluent Treatment Plant	18%	18%	12%	12%	12%	12%	12%	12%	12%
6	Admission to exhibition of cinematograph films where ticket price is ≤ Rs. 100	18%	18%	18%	12%	12%	12%	12%	12%	12%
7	Admission to exhibition of cinematograph films where ticket price is > Rs. 100	28%	28%	28%	18%	18%	18%	18%	18%	18%
8	Temporary or permanent transfer / permitting use / enjoyment of Intellectual Property Right in respect of goods other than Information Technology software.	12%	12%	12%	12%	12%	12%	12%	18%	18%
9	Services by way of printing of all goods falling under Chapter 48/49 where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer <sup>#</sup>	18%	12%	12%	12%	12%	12%	12%	18%	18%
10	Support Service to exploration, mining or drilling of petroleum crude or natural gas or both	18%	18%	12%	12%	12%	12%	12%	12%	12%

No.	Particulars	From 01-07-17	From 13-10-17	From 25-01-18	From 01-01-19	From 01-10-19	From 01-04-20	From 02-06-21	From 01-10-21	From 18-07-22
11	Third party insurance of "goods carriage"	18%	18%	18%	12%	12%	12%	12%	12%	12%
12	Services provided by foreman of chit fund in relation to chit	12%	12%	12%	12%	12%	12%	12%	12%	18%
13	Leasing or renting of goods	18%	18%	18%	Equivalent rate of GST on such Goods					
14	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the IRFC to Indian Railways.	<b>Exempt</b>								
15	Room rent (excluding ICU) exceeding ₹ 5,000 per day charged by hospital	<b>Exempt</b>								
16	Services by GTA for consideration less than ₹ 750 / 1500	<b>Exempt</b>								
17	Services by way of treatment of disposal of biomedical waste	<b>Exempt</b>								
18	Storage or warehousing of nuts, spices, copra, sugarcane, jaggery, raw vegetable fibres like cotton, flax, jute, etc., indigo, rice, coffee, tea, unmanufactured tobacco, betel leaves & tendu leaves	<b>Exempt</b>								
19	Fumigation in Warehouse of Agri. Produce	<b>Exempt</b>								
20	Services by RBI, IRDA, SEBI, FSSAI, GSTN	<b>Exempt</b>								
21	Renting of Residential Dwelling for residence to Registered Person	<b>Exempt</b>								
22	Slaughtering of Animals	<b>Exempt</b>								
<b>Rate unchanged since 01-07-2017</b>										
23	Storage or warehousing of cereals, pulses, fruits and vegetables	<b>Exempt</b>								
24	Margin/Commission payable to Fair Price Shops Dealers by Central/State Govt.	<b>18%</b>								
25	Selling of space for advertisement in print media	<b>5%</b>								
26	Temporary or permanent transfer / permitting use / enjoyment of Intellectual Property Right in respect of Information Technology software	<b>18%</b>								



No.	Particulars	From 01-07-17	From 13-10-17	From 25-01-18	From 01-01-19	From 01-10-19	From 01-04-20	From 02-06-21	From 01-10-21	From 18-07-22
27	Admission to / access of circus, indian classical dance incl. folk dance, theatrical performance, drama, planetarium					18%				
28	Other publishing, printing and reproduction services; material recovery services					18%				
29	Services provided by race club by way of totalisator/a licensed bookmaker in club					28%				
30	Gambling					28%				
31	Leasing of motor vehicles purchased and leased prior to 1st July 2017 <sup>3</sup>					18%				

\$ For the period 13-10-17 to 01-07-20, the rate applicable on supply of like goods involving transfer of title in goods.

# For the period 22-08-17 to 31-10-17 it was read as "Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer."

### TOUR OPERATOR SERVICE

Description of Service	Service Recipient	From 01-07-2017	From 18-07-22
Tour operator services performed wholly in India	Indian Tourist	5%	5%
Tour operator services performed wholly outside India	Indian Tourist	5%	5%
Tour operator services partly performed in India & partly outside India	Indian Tourist	5%	5%
Tour operator services performed wholly in India	Foreign Tourist	5%	5%
Tour operator services performed wholly outside India	Foreign Tourist	Exempt	Exempt
Tour operator services partly performed in India & partly outside India	Foreign Tourist	Exempt	Exempt
- Proportionate value of Service in India		5%	5%
- Proportionate value of Service outside India		5%	Exempt

Note : Input Tax Credit of Input (ITC) Service in the same line of business will be available

All ITC available to provide this service

No ITC available to provide this service

ITC of input services available to provide this service

No.	Description of Service	Recipient of Service	RCM w.e.f.
1	Taxable Service Provided by person located in Non-Taxable Territory	Person Located in Taxable Territory other than Non-Taxable online recipient	01-07-2017
2	GTA Service (If GTA does not exercise option to pay tax)	Factory/Society/Registered Person/Company/ Partnership Firm/Casual Taxable Person	01-07-2017
3	Legal Consultancy Service	Business Entity	01-07-2017
4	Arbitral Tribunal Service	Business Entity	01-07-2017
5	Sponsorship Service	Body Corporate / Partnership firm	01-07-2017
6	Director Service	Company / Body Corporate	01-07-2017
7	Insurance Agent Service	Any person carrying insurance business	01-07-2017
8	Recovery Agent Service	Banking Co. / NBFC / Financial Institution	01-07-2017
9	Transport of Goods in Vessel from Outside India up to custom station in India	Importer	01-07-2017
10	Transfer or use or enjoyment of Copyright Service	Publisher / Music Company / Producer*	01-07-2017
11	Services provided by Government/Local Authority excluding a) Renting of Immovable Property b) Services of Department of Post c) service w.r.t. an aircraft/vessel, inside/outside precincts of port/Airport d) Transport of goods or passenger	Business Entity	01-07-2017
12	Services Provided by Overseeing committee Members to RBI	RBI	13-10-2017
13	Renting of Immovable Property Service Provided by Government to Registered Person.	Registered Person	25-01-2018
14	Services by individual Direct Selling Agent (DSA) to a banking co.	A banking company located in the taxable territory	27-07-2018
15	Services provided by business facilitator (BF) to a banking company	A banking company located in the taxable territory	01-01-2019
16	Services provided an agent of business correspondent(BC) to BC	A BC located in the taxable territory	01-01-2019
17	Security services provided by Non-body corporate to registered person	A registered person located in the taxable territory	01-01-2019
18	Services by any person by way of TDR/FSI/Long Term Lease for commercial construction	Promoter	01-04-2019
19	Renting of Motor Vehicle	Body Corporate located in Taxable territory	01-10-2019
20	Services of Lending of Securities under Securities Lending Scheme	Borrower	01-10-2019
21	Renting of Residential dwelling for Residence	Registered Person	18-07-2022

\* w. e. f. 01-10-2019 registered author will have an option to pay GST under forward charge basis

No	Description of Goods	Supplier of Goods	Receiver of Goods	RCM w.e.f.,
1	Cashew nuts in shell	Agriculturist	Any Registered Person	01-07-2017
2	Bidi Wrapper Leaves (Tendu); Tobacco Leaves			01-07-2017
3	Raw Cotton			15-11-2017
4	Silk Yarn	Manufacturer of Silk Yarn	Any Registered Person	01-07-2017
5	Supply of Lottery	Government	Lottery Distributor or Selling Agent	01-07-2017
6	Used vehicles, seized & confiscated goods, old & used goods, waste & scrap	Government	Any Registered Person	13-10-2017
7	Priority Sector Landing Certificate	Any Registered Person	Any Registered Person	28-05-2018
8	Mentha Oil	Unregistered Person	Any Registered Person	01-10-2021

### U/s 9(5) : Services Supplied through ECO

No	Description of Services Provided through E-Commerce Operators	RCM w.e.f.
1.	Transportation of passengers by a radio-taxi, motor cab, maxi cab and motorcycle	01/07/2017
2.	Providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes	01/07/2017
3	Services by way of house- keeping, such as plumbing, carpentering etc.	22/08/2017
4	Transport of passengers, by any type of motor vehicles	01/01/2022
5	Restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises	01/01/2022

## U/s 9(4) : Supply received from URD

Date	Goods or Services acquired from Unregistered Person (URD Purchase)	Person Liable to pay tax
From 01-07-2017 to 12-10-2017	More than Rs. 5000/- per day	Any Registered Person
From 01-04-2019	Cement received by promoter from unregistered person	Promoter
	Capital Goods received by promoter from unregistered person	Promoter
	Goods/Services(Except TDR/FSI) which constitute shortfall from the minimum value (i.e. 80%) of Goods/Services required to be purchased by a promoter from Registered Person	Promoter
From 01-10-2021	Mentha Oil	Any Registered Person

**Note :** Promoter shall have the same meaning as assigned to it in clause (zk) of section 2 of the RERA Act, 2016

# 16

## Composition Scheme

Section	Supplier	Turnover Limit	Rate of GST	Limit of Service Portion
10(1) & 10(2) (Regular Composition Scheme)	Manufacturers	₹ 1.50 <sup>#</sup> Crore In Current FY & Previous FY	1% of <b>Aggregate Turnover</b> (w.e.f. 01-01-2018)*	<ul style="list-style-type: none"> <li>10% of turnover of Previous Financial Year</li> <li>OR</li> <li>₹ 5 Lakhs</li> <li>Whichever is Higher (w.e.f. 01-02-2019)</li> </ul>
	Restaurant Service		5% of <b>Aggregate Turnover</b> (w.e.f. 01-07-2017)	
	Traders		1% of <b>Taxable Supplies</b> (w.e.f. 01-07-2017)	
10(2A) (Mixed Composition Scheme)	Tax payers not eligible for above composition scheme (w.e.f. 01-04-2019)	₹ 50 Lakhs In Current FY & Previous FY	6% of the <b>Aggregate Turnover</b> of goods and services (w.e.f. 01-04-2019)	₹ 50 Lakhs (w.e.f. 01-04-2019)

\* Before 01-01-2018 it was 2%

# For Special Category States limit is ₹ 1 Crore.

### Conditions for Eligibility under Composition Scheme

- (1) He is not engaged in supply of service (other than restaurant services) more than the limit specified above.
- (2) He is not engaged in making supply of goods and services which are not leviable to tax.
- (3) He is not engaged in making inter-state outward supplies of goods and services.
- (4) He is not engaged in making supply of goods and services through an electronic commerce operator who is required to collect tax at source under section 52
- (5) He is not a manufacturer of Tobacco, Pan masala, Aerated water & Ice-creame.
- (6) He is not a Casual Taxable Person or Non Resident Taxable Person.
- (7) Composition scheme option is available on Permanent Account Number (PAN) basis. So, the firm who has opted for composition scheme in one state has to opt for composition scheme in other states compulsorily.
- (8) Value of deposits, loans & advances shall not be considered for computing Aggregate Turnover for determining eligibility of this scheme, to determine tax payable under this scheme & for determining value of turnover in state/UT for the purpose of second proviso to section 10(1).
- (9) Value of supplies made from 1st April of FY upto the date when such person becomes liable for registration under this Act for computing Aggregate Turnover for determining eligibility under this scheme. However, it will not be considered to determine tax payable u/s 10.

## 17 Returns

Return Frequency	Type of Return	Form	Time Period
<b>Monthly Return</b>	Outward Supplies (Regular Taxpayers)	GSTR-1	11th of next month
	Return for Regular Taxpayers	GSTR-3B	20th of next month
	Input Service Distributor (ISD)	GSTR-6	13th of next month
	Non Resident Taxable Person/OIDAR	GSTR-5/5A	20th of next month
	Person Paying TDS	GSTR-7	10th of next month
	Supplies affected through E-commerce Operator	GSTR-8	10th of next month
<b>Quarterly Return</b>	Outward Supplies (QRMP Taxpayers)	GSTR-1	13th of next month from the end of quarter
	Return for QRMP Taxpayers	GSTR-3B	22nd/24th of next month from the end of quarter
	Person Paying Tax Under Composition Scheme	CMP-08	18th of next month from the end of quarter
<b>Annual Return</b>	Registered Taxable Person (Except Under Composition Scheme, Liable for TDS, CTP & NRTP)	GSTR-9	31st December following the end of financial year
	Taxable Person registered under composition Scheme	GSTR-4	30th April of next F.Y.
<b>Final Return</b>	Registered Taxable Person applying for cancellation	GSTR-10	3 months from the date of cancellation or cancellation order whichever is later.
<b>Special Agencies having UIN</b>	Details of taxable supply of goods or services	GSTR-11	At the time of filing of application for refund

**Particulars with respect to Return:**

- Registered person shall not be allowed to file monthly GSTR-1, if he has not furnished GSTR 3B for the last 1 month.
- Registered person shall not be allowed to file quarterly GSTR-1, if he has not furnished GSTR 3B for the last quarter.
- In case of any error or omission, it can be rectified :-
  - Up to the date of filing of the periodic return for the month of September following the end of the financial year to which such details pertain; or
  - Filing of the relevant annual return, whichever is earlier.

## 18 Year End Activities

### Critical points to take care for the year 2021-22

Particulars	Specified date (A)	Filing of Annual return (B)	Last Date for Adjustment
Claiming Input Tax Credit (ITC) for F.Y. 2021-22	30th November, 2022*	31st December, 2022	Earliest of (A) & (B)
Reversal of Input Tax Credit (ITC) for F.Y. 2021-22			(A)
Issuing credit note for the supply made in F.Y. 2021-22			Earliest of (A) & (B)
Amendments/rectification for supply made in F.Y. 2021-22			Earliest of (A) & (B)

\*Amended vide Finance Act, 2022, yet to be notified.

## 19 Interest on Delayed Payment

## HSN Code Requirement

Particulars	Interest Rate (p.a.)
Undue or Excess claim of ITC	18%
Delayed Payment of Tax	18%
ITC wrongly availed and utilised	18%

Particulars	Upto 31-03-21	w.e.f. 01-04-21
T/o upto 1.50 Cr.	Not Required	4 Digits*
T/o 1.50 to 5 Cr.	2 Digits	4 Digits*
T/o above 5 Cr.	4 Digits	6 Digits
Import/Export of goods	8 Digits	8 Digits
49 Specified goods	-	8 Digits

\* No HSN Required for B2C Supply

## 20 Manner of Calculation of Interest w.e.f. 01-07-2017 [Sec. 50(1)]

Case	Tax payable	Mode of payment	Delay	Interest Calculation	Interest
Tax paid <b>before</b> notice u/s 73 or 74	₹ 30,00,000	Credit: ₹ 20,00,000 Cash: ₹ 10,00,000	73 days	$10,00,000 \times 18\% \times \frac{73}{365}$	₹ 36,000
Tax paid <b>after</b> notice u/s 73 or 74	₹ 30,00,000	Credit: ₹ 20,00,000 Cash: ₹ 10,00,000	73 days	$30,00,000 \times 18\% \times \frac{73}{365}$	₹ 1,08,000

## 21 Interest Calculation in case of ineligible ITC w.e.f. 01-07-2017 [Sec. 50(3)]

Month of availment	Month of reversal	Amount	Utilized or not	Interest Applicability
Apr'18	Aug'21	Rs. 5 Crore	No	No Interest applicable
			Yes	Applicable at 18% for the period Apr' 18 to Aug'21

## 22 Due Dates for GSTR-9 & 9C

Aggregate Turnover of Company	2017-18		2018-19 & 2019-20		2020-21		2021-22	
	GSTR-9	GSTR-9C	GSTR-9	GSTR-9C	GSTR-9	GSTR-9C	GSTR-9	GSTR-9C
Upto 2 Cr.	No	NA	No	NA	No	NA	No	NA
2 Cr. to 5 Cr.	Yes	Yes	Yes	No	Yes	No	Yes	No
More than 5 Cr.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Certification of GSTR-9C	CA/CWA Certification		CA/CWA Certification		Self Certification		Self Certification	
Due date of filing	07-02-2020		31-12-2020 & 31-03-2021		28-02-2022		31-12-2022	

Y E A R	Month	GSTR-1		GSTR-3B		Composition Taxpayer		GSTR-5/5A	GSTR-6	GSTR-7	GSTR-8	GSTR-9/9C	
		(Quarterly)	(Monthly)	TO ≤ 5Cr.	TO > 5Cr.	CMP-08	GSTR-4						
2017	July	31-10-2018		25-08-2017	TO ≤ 5Cr.	NOT APPLICABLE	24-12-2017	31-01-2018	30-09-2018	NOT APPLICABLE	NOT APPLICABLE	05-02-2020/ 07-02-2020	
	August												18-01-2018
	September												
	October	31-10-2018		20-09-2017	TO ≤ 5Cr.	NOT APPLICABLE	18-04-2018	31-01-2018	30-09-2018	NOT APPLICABLE	05-02-2020/ 07-02-2020		
	November											18-01-2018	
	December												
	2018	January	31-10-2018	31-10-2018	20-02-2018	TO ≤ 5Cr.	NOT APPLICABLE	18-10-2018	20-02-2018	13-10-2018	NOT APPLICABLE	31-12-2020	
		February											18-01-2019
		March											
		April	31-10-2018		22-05-2018	TO ≤ 5Cr.	NOT APPLICABLE	18-07-2018	20-05-2018	13-11-2018	NOT APPLICABLE	31-12-2020	
		May											18-01-2019
		June											
July		31-10-2018	31-10-2018	24-08-2018	TO ≤ 5Cr.	NOT APPLICABLE	18-10-2018	20-07-2018	13-12-2018	NOT APPLICABLE	31-12-2020		
August												18-01-2019	
September													
October		31-10-2018	11-11-2018	20-11-2018	TO ≤ 5Cr.	NOT APPLICABLE	18-01-2019	20-11-2018	13-01-2019	NOT APPLICABLE	31-12-2020		
November												18-04-2019	
December													
2019	January	30-04-2019	11-02-2019	22-02-2019	TO ≤ 5Cr.	NOT APPLICABLE	18-04-2019	20-02-2019	13-02-2019	31-08-2019	07-02-2019		
	February											10-03-2019	
	March												
	April	31-07-2019	11-05-2019	20-05-2019	TO ≤ 5Cr.	NOT APPLICABLE	18-04-2019	20-03-2019	13-03-2019	31-08-2019	10-02-2019		
	May											10-03-2019	
	June												
	July	31-10-2019	11-07-2019	20-07-2019	TO ≤ 5Cr.	NOT APPLICABLE	18-04-2019	20-04-2019	13-04-2019	31-08-2019	10-03-2019		
	August											10-04-2019	
	September												
	October	31-10-2019	11-08-2019	22-08-2019	TO ≤ 5Cr.	NOT APPLICABLE	18-04-2019	20-05-2019	13-05-2019	31-08-2019	10-04-2019		
	November											10-05-2019	
	December												
2020	January	17-07-2020	11-02-2020	22*/24*-02-2020	TO ≤ 5Cr.	NOT APPLICABLE	31-10-2020	20-02-2020	13-02-2020	31-08-2020	07-02-2020		
	February											03*/05*-07-2020	
	March												
	April	31-01-2020	11-01-2020	20-01-2020	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-01-2020	13-01-2020	31-08-2020	10-05-2019		
	May											04-04-2020	
	June												
	July	17-07-2020	11-03-2020	30-06-2020	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-02-2020	13-02-2020	31-08-2020	10-06-2019		
	August											05-05-2020	
	September												
	October	31-01-2020	11-11-2019	20-11-2019	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-10-2019	13-10-2019	31-08-2020	10-07-2019		
	November											10-08-2019	
	December												
2021	January	17-07-2020	11-02-2020	22*/24*-02-2020	TO ≤ 5Cr.	NOT APPLICABLE	31-10-2020	20-02-2020	13-02-2020	31-08-2020	07-02-2019		
	February											03*/05*-07-2020	
	March												
	April	31-01-2020	11-01-2020	20-01-2020	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-01-2020	13-01-2020	31-08-2020	10-05-2019		
	May											10-03-2019	
	June												
	July	17-07-2020	11-03-2020	30-06-2020	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-02-2020	13-02-2020	31-08-2020	10-06-2019		
	August											05-05-2020	
	September												
	October	31-01-2020	11-11-2019	20-11-2019	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-10-2019	13-10-2019	31-08-2020	10-07-2019		
	November											10-08-2019	
	December												
2022	January	17-07-2020	11-02-2020	22*/24*-02-2020	TO ≤ 5Cr.	NOT APPLICABLE	31-10-2020	20-02-2020	13-02-2020	31-08-2020	07-02-2019		
	February											03*/05*-07-2020	
	March												
	April	31-01-2020	11-01-2020	20-01-2020	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-01-2020	13-01-2020	31-08-2020	10-05-2019		
	May											10-03-2019	
	June												
	July	17-07-2020	11-03-2020	30-06-2020	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-02-2020	13-02-2020	31-08-2020	10-06-2019		
	August											05-05-2020	
	September												
	October	31-01-2020	11-11-2019	20-11-2019	TO > 5Cr.	NOT APPLICABLE	31-10-2020	20-10-2019	13-10-2019	31-08-2020	10-07-2019		
	November											10-08-2019	
	December												

Y E A R	Month	GSTR-1		GSTR-3B		Composition Taxpayer		GSTR-5/5A	GSTR-6	GSTR-7	GSTR-8	GSTR-9/9C
		(QRMP)	(Regular)	(QRMP)	(Regular)	CMP-08	GSTR-4					
2	April	03-08-2020	24-07-2020	06*/09 <sup>#</sup> -07-2020	04-06-2020			31-08-2020	31-08-2020	31-08-2020	31-08-2020	31-08-2020
0	May		28-07-2020	12*/15 <sup>#</sup> -09-2020	27-06-2020	18-07-2020		31-08-2020	31-08-2020	31-08-2020	31-08-2020	31-08-2020
2	June	05-08-2020		23*/25 <sup>#</sup> -09-2020	20-07-2020			31-08-2020	31-08-2020	31-08-2020	31-08-2020	31-08-2020
0	July	31-10-2020	11-08-2020	27*/29 <sup>#</sup> -09-2020	20-08-2020			31-08-2020	31-08-2020	31-08-2020	31-08-2020	31-08-2020
2	August		11-09-2020	01*/03 <sup>#</sup> -10-2020	20-09-2020	18-10-2020		20-09-2020	13-09-2020	10-09-2020	10-09-2020	10-09-2020
0	September		11-10-2020	22*/24 <sup>#</sup> -10-2020	20-10-2020			20-10-2020	13-10-2020	10-10-2020	10-10-2020	10-10-2020
2	October		11-11-2020	22*/24 <sup>#</sup> -11-2020	20-11-2020			20-11-2020	13-11-2020	10-11-2020	10-11-2020	10-11-2020
0	November	13-01-2021	11-12-2020	22*/24 <sup>#</sup> -12-2020	20-12-2020	18-01-2021		20-12-2020	13-12-2020	10-12-2020	10-12-2020	10-12-2020
2	December		11-01-2021	22*/24 <sup>#</sup> -01-2021	20-01-2021			20-01-2021	13-01-2021	10-01-2021	10-01-2021	10-01-2021
2	January		11-02-2021		20-02-2021			20-02-2021	13-02-2021	10-02-2021	10-02-2021	10-02-2021
0	February	13-04-2021	11-03-2021	07-05-2021*/ 09-05-2021 <sup>#</sup>	20-03-2021	03-05-2021	31-07-2021	20-03-2021	13-03-2021	10-03-2021	10-03-2021	28-02-2022
2	March		11-04-2021		05-05-2021 <sup>\$</sup>			30-06-2021	13-04-2021	10-04-2021	10-04-2021	10-04-2021
0	April	13-07-2021	26-05-2021	22-07-2021*/ 24-07-2021 <sup>#</sup>	04-06-2021 <sup>\$</sup> 05-07-2021 <sup>\$</sup>	18-07-2021		30-06-2021	30-06-2021	30-06-2021	30-06-2021	30-06-2021
2	May		11-07-2021		20-07-2021			30-06-2021	13-07-2021	10-07-2021	10-07-2021	10-07-2021
0	June		11-08-2021		20-08-2021			20-08-2021	13-08-2021	10-08-2021	10-08-2021	10-08-2021
1	July	31-10-2021	11-09-2021	22-10-2021*/ 24-10-2021 <sup>#</sup>	20-09-2021	18-10-2021		20-09-2021	13-09-2021	10-09-2021	10-09-2021	10-09-2021
2	August		11-10-2021		20-10-2021		28-07-2022	20-10-2021	13-10-2021	10-10-2021	10-10-2021	10-10-2021
0	September		11-11-2021		20-11-2021			20-11-2021	13-11-2021	10-11-2021	10-11-2021	10-11-2021
2	October	13-01-2022	11-12-2021	22-01-2022*/ 24-01-2022 <sup>#</sup>	20-12-2021	18-01-2022		20-12-2021	13-12-2021	10-12-2021	10-12-2021	10-12-2021
0	November		11-01-2022		20-01-2022			20-01-2022	13-01-2022	10-01-2022	10-01-2022	10-01-2022
2	December		11-02-2022		20-02-2022			20-02-2022	13-02-2022	10-02-2022	10-02-2022	10-02-2022
2	January	13-04-2022	11-03-2022	22-04-2022*/ 24-04-2022 <sup>#</sup>	20-03-2022	18-04-2022		20-03-2022	13-03-2022	10-03-2022	10-03-2022	10-03-2022
0	February		11-04-2022		20-04-2022			20-04-2022	13-04-2022	10-04-2022	10-04-2022	10-04-2022
2	March		11-05-2022		24-05-2022			20-05-2022	13-05-2022	10-05-2022	10-05-2022	10-05-2022
0	April	13-07-2022	11-06-2022	22-07-2022*/ 24-07-2022 <sup>#</sup>	20-06-2022	31-07-2022	30-04-2023	20-06-2022	13-06-2022	10-06-2022	10-06-2022	10-06-2022
2	May		11-07-2022		20-07-2022			20-07-2022	13-07-2022	10-07-2022	10-07-2022	10-07-2022
0	June		11-07-2022		20-07-2022			20-07-2022	13-07-2022	10-07-2022	10-07-2022	10-07-2022

\$ Due Date For Taxpayers having Aggregate Turnover of Rs. 5 Cr. or more during previous year is 20th of next month.

*List-1 States		#List-2 States	
(1) Chhattisgarh	(6) Goa	(1) Punjab	(6) Bihar
(2) Madhya Pradesh	(7) Kerala	(2) Uttarakhand	(7) Sikkim
(3) Gujarat	(8) Tamil Nadu	(3) Haryana	(8) Arunachal Pradesh
(4) Maharashtra	(9) Telangana	(4) Rajasthan	(9) Himachal Pradesh
(5) Karnataka	(10) Andhra Pradesh	(5) Uttar Pradesh	(10) Nagaland
	(11) Daman and Diu and Dadra and Nagar Haveli		(11) Manipur
	(12) Puducherry		(12) Mizoram
	(13) Andaman and Nicobar Islands		(13) Tripura
	(14) Lakshadweep		(14) Meghalaya
			(15) Assam
			(16) West Bengal
			(17) Jharkhand
			(18) Chandigarh
			(19) Odisha
			(20) Ladakh
			(21) J & K
			(22) Delhi

## Relaxation In Interest

Aggregate Turnover	Month	Due Date	No Interest Upto	Interest @ 9% Upto	Interest @ 18%
More than ₹ 5 Crore	Feb-20	20-03-2020	04-04-2020	24-06-2020	25-06-20 onwards
	Mar-20	20-04-2020	05-05-2020	24-06-2020	25-06-20 onwards
	Apr-20	20-05-2020	04-06-2020	24-06-2020	25-06-20 onwards
	Mar-21	20-04-2021	20-04-2021	05-05-2021	06-05-21 onwards
	Apr-21	20-05-2021	20-05-2021	04-06-2021	05-06-21 onwards
	May-21	20-06-2021	20-06-2021	05-07-2021	06-07-21 onwards
Upto ₹ 5 Crore (Normal Taxpayers)	Feb-20	22/24-03-20	30-06-2020	30-09-2020	30-09-20 onwards
	Mar-20	22/24-04-20	03/05-07-20		
	Apr-20	22/24-05-20	06/09-07-20		
	May-20	22/24-06-20	12/15-09-20		
	Jun-20	22/24-07-20	23/05-09-20		
	Jul-20	22/24-08-20	27/29-09-20		
	Mar-21	20-04-2021	05-05-2021	19-06-2021	20-06-21 onwards
Apr-21	20-05-2021	04-06-2021	04-07-2021	05-07-21 onwards	
May-21	20-06-2021	05-07-2021	20-07-2021	21-07-21 onwards	
Upto ₹ 5 Crore (QRMP Taxpayers)	Mar-21	22/24-04-21	07/09-05-21	21/23-06-21	22/24-06-21 onwards
	Apr-21	25-05-2021	09-06-2021	09-07-2021	10-07-21 onwards
	May-21	25-06-2021	10-07-2021	25-07-2021	26-07-21 onwards
Composition Taxpayers	Jan'21 - Mar'21	18-04-2021	03-05-2021	17-06-2021	18-06-21 onwards

## Relaxation In Late Fees

Aggregate Turnover	Month	Due Date	No Late Fees Upto
More than ₹ 5 Crore	Feb'20	20-03-2020	04-04-2020
	Mar'20	20-04-2020	05-05-2020
	Apr'20	20-05-2020	04-06-2020
	Mar'21	20-04-2021	05-05-2021
	Apr'21	20-05-2021	04-06-2021
	May'21	20-06-2021	05-07-2021
Upto ₹ 5 Crore (Normal Taxpayers)	Feb'20	22/24-03-2020	30-06-2020
	Mar'20	22/24-04-2020	03/05-07-2020
	Apr'20	22/24-05-2020	06/09-07-2020
	Feb'21	22/24-06-2020	12/15-09-2020
	Mar'21	22/24-07-2020	23/05-09-2020
	Apr'21	22/24-08-2020	27/29-09-2020
	Mar'21	20-04-2021	19-06-2021
	Apr'21	20-05-2021	04-07-2021
May'21	20-06-2021	20-07-2021	
Upto ₹ 5 Crore (QRMP Taxpayers)	Jan'21 to Mar'21	*22/#24-04-2021	*21/#23-06-2021

## Relaxations for following ITC restriction specified in Rule 36(4)

Month	Restriction
Feb'20 to Aug'20	Take ITC in GSTR-3B without following ITC restriction given in Rule 36(4)
September'20	Give cumulative adjustment of ITC for the months Feb'20 to Sept'20 while filing GSTR-3B
April'21 & May'21	Take ITC in GSTR-3B without following ITC restriction given in Rule 36(4)
June'21	Give cumulative adjustment of ITC for the months April'21 to June'21 while filing GSTR-3B



## Relaxation for Composition Tax Payers

Relaxation for Composition Dealers	Forms	Original Due Date	Extended Due Date
Due Date for opting Composition Scheme	CMP-02	31-03-2020	30-06-2020
Due Date for Payment of GST for Q4 of 2019-20	CMP-08	18-04-2020	07-07-2020
Due Date for Filing of Annual return for the year 2019-20	GSTR-4	30-04-2020	31-10-2020
Due Date for Filing of Annual return for the year 2020-21	GSTR-4	30-04-2021	31-07-2021
Due Date for furnishing statement for ITC opting	ITC-03	30-05-2020	31-07-2020

### Manner of Calculation of Interest

Return Period	Date of Filing of GSTR-3B	No. of Days of Delay	No Interest	9% Interest	18% Interest
Mar'20	02-05-2020	12	12 Days	-	-
Mar'20	20-06-2020	61	15 Days	46 Days	-
Mar'20	30-06-2020	71	15 Days	50 Days	6 Days

### Extension for filling refund application

Return Period	Due Date	Return Period	Due Date	Return Period	Due Date
Aug'2018	20-09-2022	Mar'2019	23-04-2023	Oct'2019	20-11-2023
Sep'2018	25-10-2022	Apr'2019	20-05-2023	Nov'2019	23-12-2023
Oct'2018	20-11-2022	May2019	20-06-2023	Dec'2019	20-01-2024
Nov'2018	20-12-2022	June2019	20-07-2023	Jan'2020	20-02-2024
Dec'2018	20-01-2023	July2019	22-08-2023	Feb'2020 to	28-02-2024
Jan'2019	22-02-2023	Aug'2019	20-09-2023	Jan'2022	
Feb'2019	20-03-2023	Sep'2019	20-10-2023	Feb'2022	20-03-2024

Note : For computation of 2 years period for filling refund application period starting from 01-03-2020 to 28-02-2022 shall be excluded.

### Extension in other compliances

No.	Particulars	Time limit expiring between	Extended due Date
1	- Issue of Notice, Intimation, Notification, Sanction, Approval Order, Sanction Order by any Authority, Commission or Tribunal - Reply to Notices, filing of appeal by taxpayer - Furnishing of any return, statements, applications, reports or any other documents by taxpayer	20-03-2020 to 30-08-2020	<b>31-08-2020</b>
		15-04-2021 to 30-05-2021	<b>31-05-2021</b>
2	E-way bill validity	20-03-2020 to 29-06-2020	<b>30-06-2020</b>
3	Application for obtaining Letter of Undertaking (LuT) for export without payment of IGST*	20-03-2020 to 30-08-2020	<b>31-08-2020</b>
4	Time limit of 1 year or 3 years as the case may be, for receiving goods back by principal from Job worker's place.	20-03-2020 to 30-08-2020	<b>31-08-2020</b>
5	Any action by any person w.r.t. goods sent or taken out of India on approval for sale or return	20-03-2020 to 30-10-2020	<b>31-10-2020</b>
6	Completion or compliance of any action prescribed u/s 171 by any authority.	20-03-2020 to 30-03-2021	<b>31-03-2021</b>
7	Issuance of order in terms of provisions of sec. 54(5) & 54(7)	20-03-2020 to 30-08-2021	<b>31-08-2021</b>
8	Issuance of Order after serving Notice for Rejection of Refund	15-04-2021 to 30-05-2021	15 days from reply or <b>31-05-2021 w.e.l.</b>
9	Filing of application for Revocation of cancellation of Registration in cases where Registration has been cancelled under clause (b)/(c) of section 29(2) of CGST Act.	01-03-2020 to 31-08-2021	<b>30-09-2021</b>

\* Till the extended time LuT is obtained, exporter can export without payment of Tax with LuT number of previous year.

# 25 Late Fee

Return	Return Period	Whether Nil return ?	Turnover of P.Y.	Date of Filing of Return	Minimum Late Fee (C + S)	Maximum Late Fee (C + S)
GSTR-3B	July '17 to Sept '18	Yes/No	Any	22.12.2018 to 31.03.2019	Nil	
	July '17 to July '20	Yes		01.07.2020 to 30.09.2020	Nil	
		No		Other than above	10 + 10	5000 + 5000
				01.07.2020 to 30.09.2020	25 + 25	250 + 250
				Other than above	25 + 25	5000 + 5000
	July '17 to April '21	Yes		01.06.2021 to 30.11.2021	10 + 10	250 + 250
		No		Other than above	10 + 10	5000 + 5000
				01.06.2021 to 30.11.2021	25 + 25	500 + 500
				Other than above	25 + 25	5000 + 5000
	May '21	Yes		Any	10 + 10	5000 + 5000
		No			25 + 25	5000 + 5000
	June '21 Onwards	Yes		Any	10 + 10	250 + 250
No		≤ 1.5 Cr.	25 + 25		1000 + 1000	
		1.5 to 5 Cr.	25 + 25		2500 + 2500	
		> 5 Cr.	25 + 25		5000 + 5000	
GSTR-1	July '17 to Sept '18	Yes/No	Any	22.12.2018 to 31.03.2019	Nil	
	July '17 to Nov '19	Yes/No		19.12.2019 to 10.01.2020	Nil	
	July '17 onwards	Yes		Other than above	10 + 10	5000 + 5000
		No			25 + 25	5000 + 5000
GSTR-4	July '17 to Sept '18	Yes/No	Any	22.12.2018 to 31.03.2019	Nil	
	July '17 to March '19	Yes		22.09.2020 to 31.10.2020	10 + 10	250 + 250
	July '17 to May '21	Yes		Other than above	10 + 10	5000 + 5000
		No			25 + 25	5000 + 5000
	June '21 Onwards	Yes		Any	10 + 10	250 + 250
		No			25 + 25	1000 + 1000
GSTR-5/5A	July '17 onwards	Yes	Any	10 + 10	5000 + 5000	
GSTR-5/5A/6		No		25 + 25	5000 + 5000	
GSTR-7	July '17 to May '21	Yes/No	Any	Any	100 + 100	5000 + 5000
	June '21 Onwards	Yes/No		Any	50 + 50	1000 + 1000
GSTR-8	Any	Yes/No	Any	100 + 100	5000 + 5000	
GSTR-9	Any	Yes/No	Any	100 + 100	0.5% of Aggregate T/o	
GSTR-10	July '17 to Sept '20	Yes/No	Any	22.09.2020 to 31.12.2020	100 + 100	250 + 250
	July '17 onwards	Yes/No		Other than above	100 + 100	5000 + 5000

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## Inter-head cash balance transfer via PMT-09

Facility has been provided to transfer balance in Electronic Cash Ledger (from one head to another head of the taxpayer) via Form PMT 09 which can be accessed under the tab **Services > Ledgers > Electronic Cash Ledger > File GST PMT 09**.

## Possible Scenarios

Head	Transfer from \ Transfer to	Major				Minor			
		IGST	CGST	SGST	Cess	Interest	Late Fees	Penalty	Others
Major	IGST	NA	✓	✓	✓	✓	✓	✓	✓
	CGST	✓	NA	✓	✓	✓	✓	✓	✓
	SGST	✓	✓	NA	✓	✓	✓	✓	✓
	Cess	✓	✓	✓	NA	✓	✓	✓	✓
Minor	Interest	✓	✓	✓	✓	NA	✓	✓	✓
	Late Fees	✓	✓	✓	✓	✓	NA	✓	✓
	Penalty	✓	✓	✓	✓	✓	✓	NA	✓
	Others	✓	✓	✓	✓	✓	✓	✓	NA

## 27

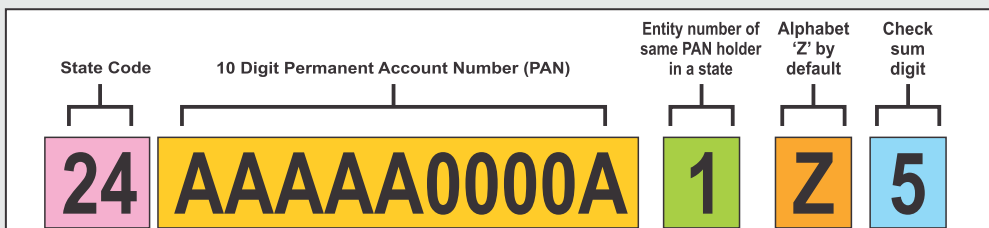
## Transfer of cash balance of between two GSTIN with same PAN

Entity having same PAN registered in Maharashtra (Incl. Major & Minor Head)

Entity having same PAN registered in Gujarat (Incl. Major & Minor Head)	Transfer from \ Transfer to	MH – IGST	MH - CGST	MH - SGST
		GJ - IGST	✓	X
GJ -CGST	X	✓	X	
GJ -SGST	X	X	X	

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## 15 Digit GSTIN Format



<b>Eligibility under the scheme</b>	<ul style="list-style-type: none"> <li>Aggregate Annual Turnover should be up to ₹ 5 Cr. in preceding Financial Year.</li> <li>Registered person must have furnished the last return as on date of exercising such option.</li> <li>During any quarter Aggregate Turnover of the Taxpayer exceeds ₹ 5 Crore, the registered person shall not be eligible for the Scheme from the next quarter</li> <li>The option to avail the QRMP Scheme is GSTIN wise, therefore different GSTINs on same PAN have the option to avail the QRMP Scheme for one or more GSTINs.</li> <li>Opt out facility is available. If Registered person wants to opt out for July-Sept. quarter then he can opt out during 1st May to 31st July.</li> </ul>
<b>Invoice Furnishing Facility</b>	<ul style="list-style-type: none"> <li>For First two months of quarter, registered person will have facility to furnish the details of outwards supply to a registered person. However this Facility is optional.</li> <li>Such details can be furnished from 1st of succeeding month till 13th of succeeding month.</li> <li>However, The said details of outward supplies shall not exceed ₹ 50 Lacs in each month.</li> <li>The details which are already uploaded using IFF need not to be furnished at the time of filing of GSTR-1 of the said quarter.</li> </ul>
<b>Special Procedure for Payment of Tax</b>	<ul style="list-style-type: none"> <li>Options for Payment of Tax               <ol style="list-style-type: none"> <li>Fixed sum Method</li> <li>Self Assessment Method</li> </ol> </li> <li>Amount required to be deposited under Fixed Sum Method               <ol style="list-style-type: none"> <li>If Last return Filed was Monthly return Tax paid by debiting electronic cash ledger while filing last return</li> <li>If Last return Filed was Quarterly return 35% of Tax paid by debiting cash ledger while filing last return</li> </ol> </li> <li>Due Date for deposit amount is 25th of next month</li> <li>Taxpayer is not required to deposit any amount if he has adequate balance in Electronic Cash Ledger or Electronic Credit Ledger for the tax liability of 1st two months</li> <li>Taxpayer is not eligible for this scheme if he has not furnished return for any earlier tax periods.</li> <li>No late fees are applicable for late depositing amount as mentioned above</li> </ul>

### Example for Fixed Sum Method

#### Monthly Return Filing for last period

Cash payment for March, 2021- ₹ 1000/-

Tax Period	Actual Liability	Cash to be deposited
April'21	900	1000
May'21	1200	1000
June'21	1500	1600
		[(900 + 1200 + 1500) - (1000 + 1000)]

#### Quarterly Return Filing for last period

Cash payment for Jan-March, 2021- ₹ 10000/-

Tax Period	Actual Liability	Cash to be deposited
April'21	3000	3500
May'21	5000	3500
June'21	2000	3000
		[(3000 + 5000 + 2000) - (3500 + 3500)]

### Example for Self Assessment Method

Tax Period	Actual Liability	Cash deposited	Due date of Deposit	Date of deposit	Interest
April'21	900	700	25-05-2021	25-05-2021	6 (200×18%×56 <sup>#</sup> /365)
May'21	1200	1200	25-06-2021	30-06-2021	3 (1200×18%×5/365)
June'21	1500	1700 (1500 + 200)	20-07-2021 (GSTR-3B Due date)	20-07-2021	-

# 25-05-2021 to 20-07-2021 = 56 days

- \* For Inter-state movement of goods, E-way bill is compulsory from 01-04-2018 if the consignment value exceeds ₹ 50,000/-
- \* The delivery of Goods Transported through Railway will be given only upon presenting E-way Bill
- \* If Individual consignment value does not exceed ₹ 50,000/- then E-way Bill need not to be generated even if Total Consignment value exceeds ₹ 50,000/-
- \* when the person-in-charge of the conveyance is exempted from carrying the E-Way Bill, he will be required to carry the documents such as Tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.
- \* E-way Bill is not required to be generated for transportation of goods within same city.

**The above provision is stated in below table:**

Goods moved from	Goods moved to	Value of goods	E-way bill applicability From effective date
Gujarat	Maharashtra	₹ 60,000/-	Yes
Gujarat	Maharashtra	₹ 20,000/-	No
Ahmedabad	Surat	₹ 70,000/-	Yes
Ahmedabad	Surat	₹ 40,000/-	No
C.G. Road (A'bad)	Maninagar (A'bad)	₹ 1,00,000/-	No
C.G. Road (A'bad)	Maninagar (A'bad)	₹ 30,000/-	No
Mundra SEZ (Guj)	Ahmedabad	₹ 1,00,000/-	Yes
Ahmedabad (Principal)	Surat (Job worker)	₹ 60,000/-	Yes
Gujarat (Principal)	Maharashtra (Job worker)	₹ 70,000/-	Yes
Gujarat (Principal)	Maharashtra (Job worker)	₹ 30,000/-	Yes

**In case of 'Bill-To' - 'Ship-To' case, E-way bill will be generated as under:**

Location of supplier	Location of recipient	Location of buyer	Good movement	Value of goods	E-way bill applicability
Gujarat (A'bad)	Gujarat (Surat)	Maharashtra	Intra-state	₹ 60,000/-	Yes
Gujarat (A'bad)	Maharashtra	Gujarat (Surat)	Inter-state	₹ 40,000/-	No
Gujarat (A'bad)	Maharashtra	Gujarat (Surat)	Inter-state	₹ 70,000/-	Yes
Gujarat (A'bad)	Gujarat (A'bad)	Maharashtra	Intra-city	₹ 80,000/-	No
Gujarat (A'bad)	Gujarat (A'bad)	Maharashtra	Intra-city	₹ 60,000/-	No

**E-Way Bill Applicability in Gujarat is explained as under :**

Particulars	Description of goods	Consignment value	E-way bill is required or not
Intra-city movement	All goods	Any value	No
Intra-state movement of goods for the purpose of job work	Hank, Yarn, Fabric and Garments	Any value	No
Intra-state movement of goods for the purpose of job work	All goods other than specified above	₹ 50,001/- and above	Yes
Intra-state movement of goods for the purpose of job work	All goods other than specified above	Upto ₹ 50,000/-	No
Intra-state movement of goods other than job work purpose	All goods	₹ 50,001/- and above	Yes
Intra-state movement of goods other than job work purpose	All goods	Upto ₹ 50,000/-	No

**Note :** w.e.f. 21-11-2019, if any taxpayer has not filed return in Form GSTR-3B for the last two Successive months in GST Common portal, then that GSTIN will be blocked for generation of E-way bill either as consignor or consignee.

## Procedure to be followed in case of interception of conveyances for inspection of goods in movement:

Jurisdictional officers designate proper officers to conduct interception of conveyance

Proper officers can intercept and inspect any conveyances and ask for E-Way bill

If person in charge fails to produce number then, officer will record statement in Form GST MOV-01

Issue physical order for inspection or verification in Form GST MOV-02

After issuance of said Form, within 24 hours prepare report in Part-A of Form GST EWB-03 & upload it

After issuance of GST MOV-02, within prescribed working day conclude proceeding

On conclusion of physical verification, proper officer shall prepare report in Form GST MOV-04

Proper officer shall record on portal, final report of inspection in Part B of Form GST EWB-03

If no discrepancies are found then, officer shall issue release order in Form GST MOV-05

## Summary of Various MOV Forms:

Form Type	Description of Form
GST MOV-01	Statement of owner or person in charge of goods and conveyance
GST MOV-02	Order for physical verification of goods and conveyance
GST MOV-03	Order of extension of time limit beyond 3 working days
GST MOV-04	Physical verification report
GST MOV-05	Release report
GST MOV-06	Order for detention of goods
GST MOV-07	Notice specifying the Tax and Penalty payable by owner of goods
GST MOV-08	Bond for provisional release of goods and conveyance
GST MOV-09	Order of demand of Tax and Penalty
GST MOV-10	Notice for confiscation of goods and conveyance
GST MOV-11	Order for confiscation of goods specifying Tax and Penalty payable

No.	Supplier of Goods	Ship to (Receiver of Goods)	Billed to (Place of Supply)	Applicable GST
1	Ahmedabad (Gujarat)	Tamilnadu	Baroda (Gujarat)	CGST + SGST
2	Ahmedabad (Gujarat)	Baroda (Gujarat)	Mumbai (Maharashtra)	IGST
3	Ahmedabad (Gujarat)	Tamilnadu	Delhi	IGST
4	Ahmedabad (Gujarat)	Tamilnadu	Tamilnadu	IGST
5	Ahmedabad (Gujarat)	Baroda (Gujarat)	Baroda (Gujarat)	CGST + SGST

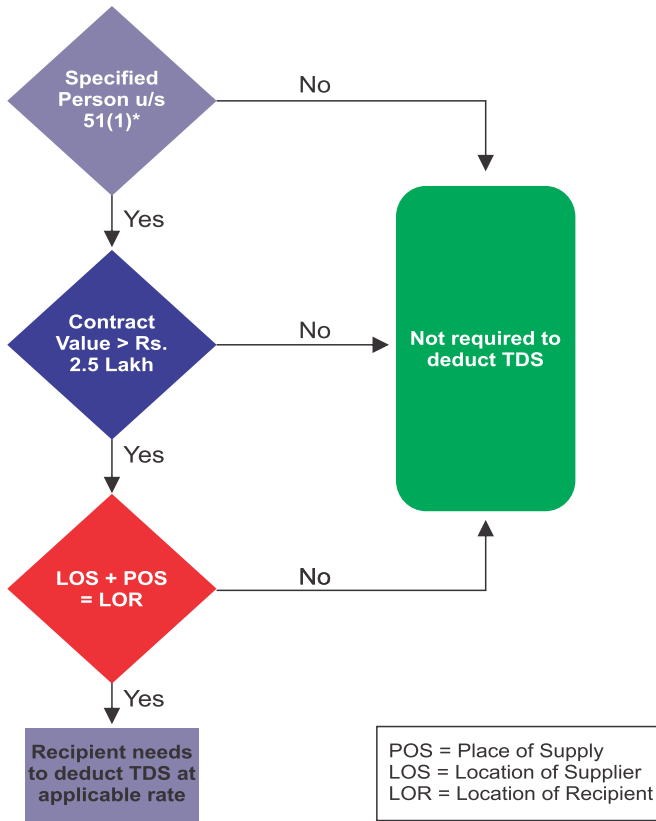
No.	Transaction	Prescribed Document
1	Advance Payment from Customer	Receipt Voucher
2	On return of Advance	Refund Voucher
3	Supply of Taxable Goods or Service	Tax Invoice
4	Branch Transfer	Tax Invoice
5	Exempt Supply (incl. Export)	Bill of Supply
6	Composite Supply	Bill of Supply
7	Sales return/Downward Revision in Sales Price	Credit Note
8	Upward Revision in Sales Price	Debit Note
9	Job work	Delivery Challan
10	Any movement of goods above threshold limit	E-way Bill
11	Distribution of Credit by ISD	ISD Invoice
12	Import of Goods	Bill of Entry
13	Purchase from Unregistered Supplier	Invoice
14	Payment to Unregistered Supplier	Payment Voucher
15	Purchase of Goods/Service under RCM	Invoice
16	Payment to Supplier of RCM	Payment Voucher
17	Goods Transporter (RCM)	Transporter Invoice with GSTIN of Recipient
18	Tax Payable on Demand u/s 74/129/130	Invoice marked "ITC not Available"

Person liable to deduct TDS	Rate of Deduction	Payment date	Issuance of TDS certificate	Late fee for non issuance of TDS certificate
1. Department or establishment of Central or State Government; or 2. Local Authority; or 3. Governmental Agencies; or 4. Person or class of persons as notified vide notification no. 33/2017-Central Tax	2% from the payment made or credited to the supplier, where the total value of taxable supply under a contract, exceed ₹ 2.50 Lacs.	Within 10 days after the end of month in which such deduction is made	Within 5 days of payment of TDS by the deductor	₹ 200 per day subject to maximum of ₹ 10,000/-

(\*Provisions of TDS will be applicable only in cases where the total value of supply under a contract exceed ₹ 2.5 Lacs & Credit of such TDS would be available to the deductee in his electronic cash ledger)

Provision of TDS are made effective from 1st October, 2018

## 34 Requirement of TDS



## 35 TDS Return

Every Registered TDS deductor is required to file a return in **Form GSTR-7** (Online or Offline) within 10 days from end of the month

Furnish a Certificate in **Form GSTR-7A** to deductee

Deductee shall claim the credit of such deduction in his Electronic Cash Ledger

Deductee shall accept/reject TDS records auto populated in return dashboard

Also furnish the said certificate to Govt. within 5 days of furnishing return in Form GSTR-7



Location of Supplier	Place of Supply	Location of Recipient	Type of Supply	TDS applicable	GST
Gujarat	Gujarat	Gujarat	Intra State	Yes	CGST+SGST
Gujarat	Maharashtra	Gujarat	Inter State	Yes	IGST
Delhi	Punjab	Punjab	Inter State	Yes	IGST
Maharashtra	Maharashtra	Maharashtra	Intra State	Yes	CGST+SGST
Maharashtra	Gujarat	Gujarat	Inter State	Yes	IGST
Maharashtra	Gujarat	Maharashtra	Inter State	Yes	IGST
Gujarat	Rajasthan	Maharashtra	Inter State	Yes	IGST
Maharashtra	Maharashtra	Gujarat	Intra-State	No	-
Gujarat	Gujarat	Maharashtra	Intra-State	No	-

Special Procedure	<ul style="list-style-type: none"> <li>A registered taxable person (principal) may send any inputs/capital goods to a job worker for job-work and from there to another job-worker without payment of tax. But, he must bring back               <ul style="list-style-type: none"> <li>- inputs within 1 year of their being sent out.</li> <li>- capital goods (other than moulds &amp; dies, jigs &amp; fixtures or tools) within 3 years of their being sent out.</li> </ul> </li> <li>He can supply such inputs/capital goods within time limit specified above directly from the place of job-worker on payment of tax only if principal declares place of job worker as additional place of business. However if job-worker is registered then no need to declare his place as additional place of business.</li> </ul>												
Responsibility for payment of Tax	Responsibility for payment of Tax w.r.t. inputs and / or Capital Goods sell lie with the Principal												
Deemed supply by Principal to the Job worker	<p><b>For Inputs:</b> If inputs sent to job-worker, after completion of process is not received back in 1 Year from the date of being sent out. (In case inputs are directly sent to job-worker, the date shall be counted from the date of receipt of inputs by job worker)</p> <p><b>For Capital goods:</b> Capital goods sent to a job-worker if the said capital goods, after completion of job-work are not received back in 3 years from the date of being sent out. (In case the capital goods are sent directly to the job-worker, the date shall be counted from the date of receipt of capital goods by job-worker)</p>												
Waste and Scrap generated	Any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax if such job worker is registered, or by the principal, if the job worker is not registered.												
Frequency of Filing ITC-04	<p>Due date for filing ITC-04 is 25th of the next month from end of specified period</p> <table border="1"> <thead> <tr> <th>Sr.</th> <th>Annual Aggregate Turnover of P.Y.</th> <th>01-07-2017 to 30-09-2021</th> <th>w.e.f. 01-10-2021</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Up to Rs. 5 Cr.</td> <td>Quarterly</td> <td>Yearly</td> </tr> <tr> <td>2.</td> <td>More than Rs. 5 Cr.</td> <td>Quarterly</td> <td>Half Yearly</td> </tr> </tbody> </table>	Sr.	Annual Aggregate Turnover of P.Y.	01-07-2017 to 30-09-2021	w.e.f. 01-10-2021	1.	Up to Rs. 5 Cr.	Quarterly	Yearly	2.	More than Rs. 5 Cr.	Quarterly	Half Yearly
Sr.	Annual Aggregate Turnover of P.Y.	01-07-2017 to 30-09-2021	w.e.f. 01-10-2021										
1.	Up to Rs. 5 Cr.	Quarterly	Yearly										
2.	More than Rs. 5 Cr.	Quarterly	Half Yearly										

### ● Introduction of E- Invoicing

- Registered person whose aggregate turnover in a financial year exceeds **Specified Limit** will have to generate E-Invoice in respect of supply of goods or services, or both **made to a registered person**.
- Timeline for applicability of E-Invoicing for B2B transactions as follows:

With Effect From	Applicability	Turnover
01-01-2020	Voluntary	-
01-10-2020	Mandatory	> ₹ 500 Cr.
01-01-2021	Mandatory	> ₹ 100 Cr.
01-04-2021	Mandatory	> ₹ 50 Cr.
01-04-2022	Mandatory	> ₹ 20 Cr.
01-10-2022	Mandatory	> ₹ 10 Cr.

- Practical scenarios on E-invoice applicability:

No.	Aggregate Turnover of Supplier	Status of Supplier	Aggregate Turnover of Buyer	Status of Buyer	E-invoicing applicability
1	₹ 21 Crore	Registered	₹ 200 Crore	Registered	Yes
2	₹ 10 Crore	Registered	₹ 550 Crore	Registered	No
3	₹ 21 Crore	Registered	₹ 21 Crore	Registered	Yes
4	₹ 21 Crore	Registered	₹ 1 Lacs	Unregistered	No
5	₹ 1 Lacs	Unregistered	₹ 550 Crore	Registered	No
6	₹ 10 Lacs	Registered	₹ 1 Lacs	Registered	No
7	₹ 21 Crore	Unregistered	₹ 200 Crore	Unregistered	No

- Exemption from applicability of E-invoicing provided to:
    - Insurer, Banking Company, Financial Institution and Non-Banking Financial Institution
    - Goods Transport Agency
    - Supplier of Passenger Transportation Service
    - Person supplying services by way of admission to exhibition of cinematograph films in multiplex screen
    - SEZ unit
    - Government Department & Local Authority
- [Note : These taxpayers needs to give declaration about non-applicability of E-Invoice provision as required by Rule-46 (s)]

- Applicability of E-Invoice

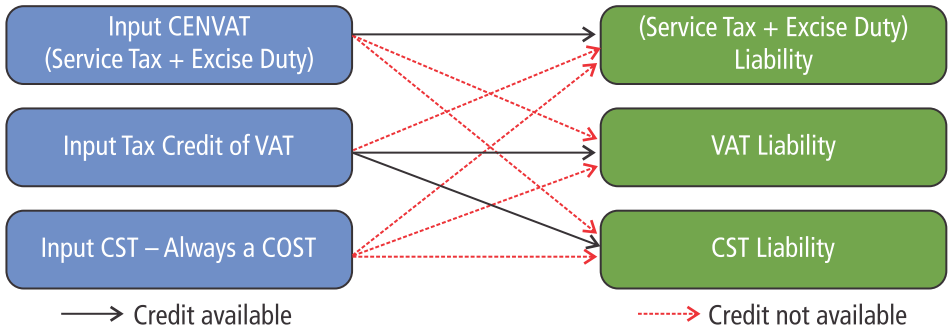
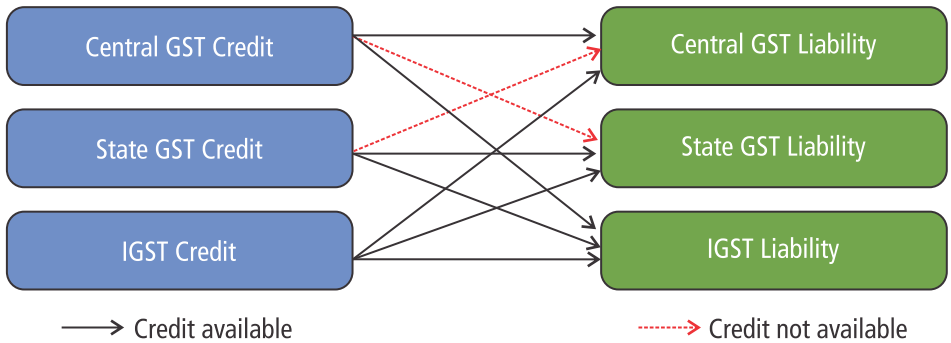
Applicable	Not Applicable
• Tax Invoice for B2B supply	• Tax Invoice for B2C supply
• Export	• Receipt Voucher
• Debit note	• Payment Voucher
• Credit note	• Refund Voucher
	• Bill of Supply

### ● Introduction of Quick Response (QR) Code:

- Registered person whose aggregate turnover in a financial year exceeds **₹ 500 Crore** shall issue invoice containing Quick Response (QR) Code in case of supply **made to unregistered person**.
- Practical scenarios on QR code applicability:

No.	Aggregate Turnover of Supplier	Status of Supplier	Aggregate Turnover of Buyer	Status of Buyer	QR Code applicability
1	₹ 550 Crore	Registered	₹ 10 Lacs	Unregistered	Yes
2	₹ 400 Crore	Registered	₹ 400 Crore	Registered	No
3	₹ 10 Lacs	Unregistered	₹ 550 Crore	Registered	No
4	₹ 10 Lacs	Unregistered	₹ 10 Lacs	Unregistered	No

- Exemption from applicability of QR Code provided to:
  - Insurer, Banking Company, Financial Institution and Non-Banking Financial Institution
  - Goods Transport Agency
  - Supplier of Passenger Transportation Service
  - Person supplying services by way of admission to exhibition of cinematograph films in multiplex screen

**CENVAT Credit Structure - Pre-GST Regime****Availability of Input Tax Credit - GST Regime****Method of Utilization from 01-07-2017 to 31-03-2019**

To be Setoff in the same order	Credit of IGST	Credit of CGST	Credit of SGST
1	IGST Liability	CGST Liability	SGST Liability
2	CGST Liability	IGST Liability	IGST Liability
3	SGST Liability	×	×

**Method of Utilization w.e.f. 01-04-2019**

To be Setoff in the same order	Credit of IGST *	Credit of CGST	Credit of SGST
1	IGST Liability	CGST Liability	SGST Liability
2	CGST/SGST Liability (Any Order)	IGST Liability	IGST Liability
3		×	×

\* ITC of CGST & SGST can be utilized only if ITC of IGST is **FULLY UTILIZED FIRST.**  
(w.e.f. 01-04-2019)

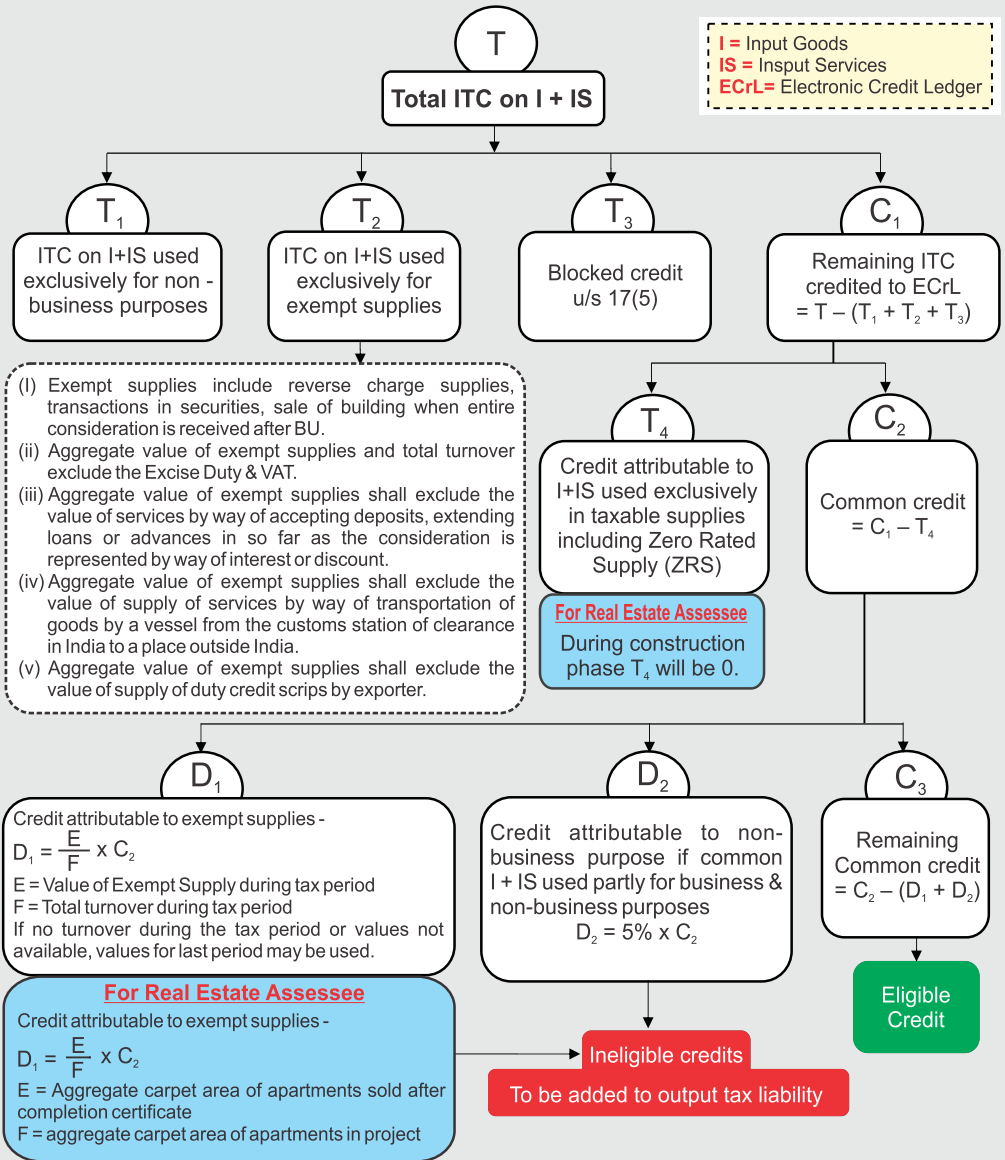
Definition	<ul style="list-style-type: none"> <li>• "Input Tax Credit" means credit of 'input tax' as defined in section 2(63)</li> <li>• Input tax in relation to a registered person, means the central tax, state tax, integrated tax or union territory tax charged on any supply of goods or services or both made to him and includes             <ol style="list-style-type: none"> <li>(a) The integrated goods and services tax charged on import of goods,</li> <li>(b) The tax payable under provisions of sub-section (3) and (4) of section 9,</li> <li>(c) The tax payable under the provisions of sub-section (3) and (4) section 5 of the IGST Act,</li> <li>(d) The tax payable under the provisions of sub-section (3) and (4) section 9 of respective State Goods and Services Tax Act,</li> <li>(e) The tax payable under the provisions of sub-section (3) and (4) section 7 of the Union Territory Goods and Services Tax Act,</li> </ol> </li> <li>• But does not include the tax paid under the composition levy.</li> </ul>	
Time limit	<ul style="list-style-type: none"> <li>• Credit in respect of any invoice pertaining to a financial year cannot be taken after:             <ul style="list-style-type: none"> <li>• Filing of return for the month of September following the end of financial year to which such invoice pertains, or:</li> <li>• Filing of the relevant annual return, Whichever is earlier</li> </ul> </li> </ul>	
Pre requirement for taking Input Tax Credit	<ul style="list-style-type: none"> <li>• Possession of a tax invoice, or other tax-paying document issued by a supplier;</li> <li>• Details of invoice has been furnished by supplier in his GSTR-1 &amp; such invoice gets reflected in GSTR-2A/ GSTR-2B of recipient</li> <li>• Received the goods/services</li> <li>• Tax charged in respect of said supplies has been actually paid to the credit of the appropriate Government</li> <li>• Return is furnished as per section 34</li> <li>• Credit for goods against an invoice, which are received in lots or installments, can be taken only upon receipt of the last lot or installment.</li> </ul>	
Capital Goods	<ul style="list-style-type: none"> <li>• Credit not admissible on such tax component of the cost of capital goods, for which depreciation has been claimed under the Income Tax Act, 1961.</li> <li>• In case of supply of capital goods on which input tax credit has been taken, payment is required to be made</li> <li>• for an amount equal to input tax credit reduced by percentage as may be specified, or;</li> <li>• tax on the transaction value of such capital goods, whichever is higher</li> </ul>	
Exclusions In ITC	<ul style="list-style-type: none"> <li>• Motor Vehicle for transportation of persons having approved seating capacity of not more than 13 persons (including the driver)</li> <li>• Services of General insurance, servicing, repair and maintenance of such motor vehicles.</li> <li>• Food &amp; Beverages, Outdoor Catering, Beauty Treatment, Health Services, Cosmetic and Plastic Surgery.**</li> <li>• Rent-a-cab, life insurance, health insurance for employees except when such services are notified as obligatory upon employer**</li> </ul>	<ul style="list-style-type: none"> <li>• Travel benefit extended to employees on vacation**</li> <li>• Works Contract Service supplied for construction of immovable property</li> <li>• Goods/Service for construction of immovable property on his own account</li> <li>• Tax paid under Composition Scheme</li> <li>• Personal Consumption</li> <li>• Goods lost, stolen, disposed by way of gift or free samples.</li> <li>• Tax paid pursuant to notice issued u/s. 74, 129 and 130</li> </ul>

\*\*When it is not similar line of business and it is not obligatory for employer to provided to its employee

Entitlement of Credit of Input tax in respect of input held in stock and Inputs contained in Semi Finished or Finished Goods	<b>Person Eligible</b>		<b>Point in Time</b>	
	<ul style="list-style-type: none"> <li>Person who has applied for registration within 30 days from the date he become liable and has been granted certificate of registration</li> </ul>		<ul style="list-style-type: none"> <li>On the day immediately preceding the date from which he becomes liable to pay tax</li> </ul>	
	<ul style="list-style-type: none"> <li>Person who has taken Voluntary Registration u/s 25(3) of GST Act</li> </ul>		<ul style="list-style-type: none"> <li>On the day Immediately preceding the date of registration</li> </ul>	
	<ul style="list-style-type: none"> <li>Registered Taxable person ceases to pay tax u/s 10 i.e. Composition Levy (switch over to normal levy)</li> </ul>		<ul style="list-style-type: none"> <li>On the day immediately preceding the date from which he becomes liable to pay tax under section 9</li> </ul>	
Banking company or a financial institution or a NBFC	<ul style="list-style-type: none"> <li>An amount equal to 50% of the eligible ITC on inputs, capital goods, input services can be avail in that month &amp; rest shall lapse.</li> </ul>			
Reversal of Input Tax Credit	<b>ITC on Goods / Services</b>			
	<b>Situations</b>		<b>Consequences</b>	
	<ul style="list-style-type: none"> <li>Partly used for Business</li> </ul>		<ul style="list-style-type: none"> <li>ITC attributable to business purposes will be eligible</li> </ul>	
	<ul style="list-style-type: none"> <li>Partly used for other purpose</li> </ul>			
	<ul style="list-style-type: none"> <li>Partly used for taxable supply*</li> </ul>		<ul style="list-style-type: none"> <li>ITC attributable to taxable supply will be eligible</li> </ul>	
<ul style="list-style-type: none"> <li>Partly used for non-taxable supply</li> </ul>				
<p>* Taxable supply shall include zero rated supply but exclude exempted supply</p> <ul style="list-style-type: none"> <li>Where recipient fails to pay to the supplier the amount of value of supply along with tax payable thereon within a period of 180 days from the date of issue of invoice by the supplier, the said amount shall be added to his output tax liability along with interest.</li> </ul>				
Restrictions to avail / utilise ITC	<p>Rule 36(4) : ITC as per Books - ₹ 50,000/-Eligible ITC as per GSTR-2A/GSTR-2B - ₹ 35,000/-</p>			
	<b>Time Period</b>		<b>Restriction (%)</b>	<b>ITC Available (₹)</b>
	From 01-07-2017 to 09-10-2019		NA	50,000/-
	From 10-10-2019 to 31-12-2019		120% of 2A/2B	42,000/- (120% of 35,000)
	From 01-01-2020 to 31-12-2020		110% of 2A/2B	38,500/- (110% of 35,000)
	From 01-01-2021 to 31-12-2021		105% of 2A/2B	36,750/- (105% of 35,000)
	From 01-01-2022 Onwards		100% of 2B	35,000/- (100% of 35,000)
<p>Rule 86B : Registered persons (other than specifically excluded) having value of taxable supply more than ₹ 50 Lakhs (other than exempt supply &amp; zero-rated supply) in a month will not be allowed to utilise ITC more than 99% Output Tax liability of that month. However, Rule 86B will not be applicable in following cases:</p> <ul style="list-style-type: none"> <li>Tax payer have paid more than ₹ 1 Lakh of Income tax in each of last two F.Y.</li> <li>Where taxpayer have received refund of unutilized ITC of ₹ 1 Lakh in previous F.Y. on account of export of goods/services or supplies to SEZ under LUT or inverted duty structure.</li> <li>Tax payer has discharged his tax liability through electronic cash ledger which is more than 1% of total tax liability applied cumulatively upto current month.</li> <li>Tax payer is Government Department, Public Sector Undertaking, Local Authority or Statutory Body</li> </ul>				

No.	Type of ITC	Conditions/Situations for ITC Eligibility	Credit Eligibility
1	Motor Vehicle for Transportation of Person having seating capacity more than 13 person & Related Services*	Any purpose	Yes
2	Motor Vehicle for Transportation of Person having seating capacity upto 13 person & Related Services*	a) Used for further supply of motor vehicle	Yes
		b) Used to provide passenger transportation service	
		c) Used for Training on driving	
		d) Other than above	No
3	Motor Vehicle for Transportation of Goods & Related Services*	Used for Transportation of Goods	Yes
4	Vessels, Aircrafts & Related Services*	a) Used for further supply of vessel/aircraft	Yes
		b) Used for transportation of passengers	
		c) Used for training on navigating/flying	
		d) Used for transportation of Goods	
		e) Other than above	No
5	Related Services* as per Point 2(d) and 4(e) above	a) Received by manufacturer of such vehicle	Yes
		b) Received by supplier of general insurance service of such vehicle	
6	leasing, renting or hiring of motor vehicles, vessels/aircraft as per point 2(d) and 4(e) above	a) For making an outward taxable supply of similar line of business or as an element of a taxable composite or mixed supply	Yes
		b) Taxpayer engaged in other Line of Business	No
7	Food and Beverages, Outdoor catering, Beauty treatment, Health services, Cosmetic and Plastic surgery, Life Insurance and Health Insurance	a) For making an outward taxable supply of similar line of business or as an element of a taxable composite or mixed supply	Yes
		b) Taxpayer engaged in other Line of Business	No
8	Membership of club, health and fitness center	—	No
9	Travel Benefits extended to employees	a) On vacation	No
		b) For Business trip	Yes
10	ITC of Point no. 7(b), 8, 9(a) as above	If it is obligatory for Employer to provide to its Employees	Yes
11	Works Contract Service(WCS) for construction of immovable property	a) Used for further supply of WCS (Whether Capitalized or not)	Yes
		b) Used to construct Plant & Machinery (Whether Capitalized or not)	
		c) Other than above if capitalized in books of accounts	No
12	Goods or services for construction of immovable property on his own account (including used in the course or furtherance of business)	a) Used to construct Plant & Machinery (Whether Capitalized or not)	Yes
		b) Other than above if capitalized in books of accounts	No
13	Goods or Services or both received by NRTP	a) Goods Imported	Yes
		b) Other Goods and Services	No
14	Goods or services or both on which tax has been paid u/s 10	—	No
15	Goods or services or both used for personal consumption	—	No
16	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples	—	No
17	Any tax paid u/s 74, 129, 130	—	No

\* Related service includes (1) General Insurance Service, (2) Repair & Maintenance, (3) Leasing, (4) Renting and (5) Hiring.

**Note:**

- "For Real Estate Assessee" part is applicable only to builders who commences New project after 01.04.2019 **AND** in case of Ongoing Projects who has opted for Old Rates in which completion Certificate is received on or after 01-04-2019.
- C<sub>1</sub> will be computed separately for ITC of CGST, SGST/ UTGST and IGST.
- D<sub>1</sub> & D<sub>2</sub> will be computed for the whole financial year, by taking exempted turnover and aggregate turnover for the whole financial year. If this amount is more than the amount already added to output tax liability every month, the differential amount will be added to the output tax liability in any of the month till September of succeeding year along with interest @ 18% from 1st April of succeeding year till the date of payment.
- If this amount is less than the amount added to output tax liability every month, the additional amount paid has to be claimed back as credit in GSTR-3B or any month till September of the succeeding year.

## Total ITC on CG

CG = Capital Goods  
ECrL = Electronic Credit Ledger  
IT = Input Tax

(a)

ITC on Capital Goods used exclusively for non-business/exempt supplies

Not to be credited to ECrL

(b)

ITC on CG used exclusively for taxable supplies including zero rated supply (ZRS)

Credited to ECrL

(A)

ITC on CG not covered under (a) & (b). Useful life – 5 years from date of invoice

 $T_c$ 

Common credit on CG  
 $T_c = \Sigma (A)$   
If CG under (a)/(b) subsequently get covered under 'A',  $T_c = (a)/(b) - 5\%$  of IT for a quarter or part thereof

 $T_m$ 

Common credit of CG for a tax period during their useful life

$$T_m = \frac{T_c}{60}$$

 $T_r$ 

Common credit at the beginning of a tax period for all CG having useful life in that tax period  
 $T_r = T_m$  of all such CG

 $T_e$ 

Common credit towards exempted supplies -

$$T_e = \frac{E}{F} \times T_r$$

E - Aggregate value of exempt supplies during the tax period;

F - Total turnover during the tax period.

If no turnover during the tax period/values not available, values for last tax period may be used.

Added to output tax liability along with interest

**Note:**

- $T_e$  will be computed separately for ITC of CGST, SGST/UTGST and IGST.
- Exempt supplies include reverse charge supplies, transactions in securities, sale of land and sale of building when entire consideration is received after completion certificate.
- Aggregate value of exempt supplies and total turnover excludes the Excise duty & VAT.
- Aggregate value of exempt supplies shall exclude the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount.
- Aggregate value of exempt supplies shall exclude the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.
- Aggregate value of exempt supplies shall exclude the value of supply of duty credit scrips by exporter.



No.	Types of Inward Supply	Types of Property	Use of the Property for	Type of Expenditure	Credit Eligibility
1	Works Contract Services	Immovable Property	Own use	Capital	No
			Further supply of works Contract Service	Revenue	Yes
				Capital	Yes
			Further supply of other service (e.g. Renting, etc.)	Revenue	Yes
		Capital		No	
		Plant & Machinery#	Any Business use	Capital or Revenue	Yes
2	Goods or Services		Immovable Property	Own use	Capital
		Revenue		Yes	
		Further supply of works Contract Service	Capital	No	
			Revenue	Yes	
Plant & Machinery#	Any Business use	Capital or Revenue	Yes		

# The expression "Plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are use for making outward supply of goods or services or both and includes such foundation and structural support but excludes - (I) Building or any other civil structures; (II) Telecommunication towers; and (III) Pipelines laid outside the factory premises.

## Refund claim available in case of

Export

Accumulated credit due to inverted duty structure

Deemed Export

Excess Balance of cash ledger

Particulars	Time Period
Refund claim of Tax & Interest	Within 2 years* from relevant date except payment of Tax under protest
Issue of Refund Order	Within 60 days from the date of receipt of complete application
Interest on Delayed Refunds	Not refunded within 60 days from the date of receipt of application

## Note:

- No. refund shall be paid if the amount is less than ₹ 1,000/-
- 90% refund can be claimed provisionally and balance 10% after verification
- Refund of ITC in the course of inverted duty structure is restricted to the extent of ITC reflected in GSTR-2A in relation to inward supply of inputs only.
- Restriction on spreading of month/quarter in different F.Y.'s removed via Circular No. 13/05/2020-GST.
- Relevant Date:

Refund Type	Relevant Date	
Export of Goods	Export by Sea or Air	Ship or Aircraft leaves India
	Export by Land	Goods passes Customs frontier
	Export by Post	Date of dispatch by post office outside India
Deemed Export	Date of furnishing of Return related to goods under deemed export	
Export of Service	Receipt of foreign exchange, where supply is completed prior to receipt of payment	
	Issue of invoice, in case advance payment is received	
Refund due to Judgement, Decree, Order or Direction of Tribunal or Court	Communication of such Judgement, Decree, Order or Direction	
Refund of Unutilized ITC under Inverted Duty Structure	Due date of furnishing return for the period in which such claim arises	
Refund of provisional Tax paid	Adjustment of tax after final assessment	
Refund claimed by person other than supplier	Receipt of goods or service by such person	
Refund in respect of supplies made to SEZ	Due date for filing GSTR-3B in respect of such supplies	
Other cases	Payment of Tax	

\* Taxpayer can claim refund in Form GST RFD-01 within 2 years from the relevant date. In case of any deficiency found in refund application, proper officer shall issue deficiency memo in Form GST RFD-03. In such case, taxpayer is required to file fresh refund application after fulfilling requirement stated in such deficiency memo.

Documents	Refund	
	Unutilized ITC on account of exports w/o payment of tax	Tax paid on export of services made with payment of tax
<b>Declaration/Statement/Undertaking/Certificates</b>		
Declaration under rule 89(2)		
Declaration under section 54(3)(ii)		
Declaration under second and third proviso to section 54(3)	√	√
Statement 1 under rule 89(5)		
Statement 1A under rule 89(2)(h)		
Statement 2 under rule 89(2)(c)		√
Statement 3 under rule 89(2)(b) and rule 89(2)(c)	√	
Statement 3A under rule 89(4)	√	
Statement 4 under rule 89(2)(d) and rule 89(2)(e)		
Statement 5 under rule 89(2)(d) and rule 89(2)(e)		
Statement 5(B) under rule 89(2)(g)		
Statement 5A under rule 89(4)		
Statement 7 under rule 89(2)(k)		
Undertaking in relation to sections 16(2)(c) and section 42(2)	√	√
CA certification under rule 89(2)(m) otherwise if amount claimed exceeds 2 lakh rupees*	X	X
Self-declaration under rule 89(2)(l) if amount claimed does not exceed 2 lakh rupees		
<b>Supporting Documents</b>		
Copy of GSTR-2A of the relevant period	√	√
Statement of invoices (Annexure-B)	√	√
BRC/FIRC in case of export of services and shipping bill (only in case of exports made through non-EDI ports) in case of goods	√	√
Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund		√
Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorized operations under second proviso to rule 89(1)		
Documents required under Notification No. 49/2017-Central Tax dated 18.10.17 and Circular No. 14/14/2017-GST dated 06.11.17		

\* As per rule 89(2)(m), a Certificate in Annexure 2 of FORM GST RFD-01 issued by a chartered accountant or a cost accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person, in a case where the amount of refund claimed exceeds two lakh rupees: Provided that a certificate is not required to be furnished in respect of following cases :

- refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies;
- refund of unutilised input tax credit under sub-section (3) of section 54;

## Application in various scenarios

### Application for

Unutilized ITC on account of Supplies made to SEZ w/o payment of tax	Tax paid on supplies made to SEZ with payment of tax	Unutilized ITC on account of Inverted Duty Structure	Tax paid on Deemed Export Supplies	Excess payment of Tax
√	√		√	
		√		
√	√	√		
		√		
		√		
	√			
√				
			√	
√				
				√
√	√	√	√	√
x	x	x	x	x
√	√	√	√	√
√		√		
√		√		
	√			
√	√			
			√	

- (c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued, or where a refund voucher has been issued;
- (d) refund of tax in pursuance of section 77;
- (e) the tax or interest borne by such other class of applicants as the Government may, on the recommendations of the Council, by notification, specify

## 47 Process of filing of Refund claim

Category of Refund	Process of filing of refund claim
Export of goods with payment of IGST	Details will be mentioned in <b>Table 6A of GSTR-1</b> . No separate manual submission required as shipping bill itself will be treated as application of refund.
Export of services with payment of IGST	File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically.
Supply of goods and /or services made to SEZ/SEZ developers with payment of IGST	
Zero rated supplies of Goods or services made without payment of IGST (Refund of Accumulated ITC)	File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically & Electronic credit ledger will be debited.
Refund of duties in case of inverted duty structure	
Duty paid in case of supplies covered under Deemed Export	File Form GST RFD -01 on the Common Portal along with all supporting documents as required under Notification No. 49/2017-CT dated 18.10.2017 & procedure specified in Circular No. 14/14/2017-GST dated 06.11.2017 submitted electronically.
Refund of Excess payment of tax	File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically & Electronic cash ledger will be debited.
Refund of tax paid on intra-state supply which is subsequently held to be an inter-state supply and vice versa	File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically.
Refund on account of assessment/ provisional assessment/appeal / any other order	File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically with proof of payment of pre-deposit made earlier for which refund is being claimed.
Refund on account of any other ground or Reason.	File Form GST RFD -01 on the Common Portal along with all supporting documents submitted electronically.

## 48 Treatment in Case of Cancellation of Supply

Nature of Supply	Original Event	Document issued	Subsequent Event	Treatment Suggested in Circular
Services	Advance Received	Tax Invoice	Contract cancelled before supply of service	<ul style="list-style-type: none"> <li>(a) Credit note to be issued u/s 34 for reduction of tax liability (upto September of next financial year)</li> <li>(b) Adjust tax against output tax and where there is no output tax, refund can be claimed under 'Excess payment of tax'</li> </ul>
Services	Advance Received	Receipt Voucher	Contract cancelled before supply of service	<ul style="list-style-type: none"> <li>(a) Refund voucher to be issued at the time of cancellation of supply</li> <li>(b) Adjust tax against output tax and where there is no output tax, refund can be claimed under 'Excess payment of tax'</li> </ul>
Goods	Supply of Goods	Tax Invoice	Goods Returned	<ul style="list-style-type: none"> <li>(a) Credit note to be issued u/s 34 for reduction of tax liability (upto September of next financial year)</li> <li>(b) Adjust tax against output tax and where there is no output tax, refund can be claimed under 'Excess payment of tax'</li> </ul>

Vide Notification no. 48/2017 – Central Tax dated 18.10.2017, CBEC publishes the list of transactions relating to supply of goods which shall be treated as deemed export as under.

1.	Supply of goods by a registered person against Advance Authorization [AA]
2.	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorization [EPCG]
3.	Supply of goods by a registered person to Export Oriented Unit [EOUs]
4.	Supply of gold by a bank or Public Sector Undertaking specified in the notification no. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017 (as amended) against Advance Authorization

**Deemed Export Procedure (for EOU, EHTP, STP, BTP only):**

1.	The specified unit needs to give prior intimation in 'Form - A' before such deemed export supplies are made. The said intimation shall be given to – a. the registered supplier; b. the jurisdictional GST officer in charge of such registered supplier; and c. Jurisdictional GST officer of such specified unit.
2.	The registered supplier thereafter will supply goods under tax invoice to the recipient specified unit.
3.	On receipt of such supplies, the specified unit shall endorse the tax invoice and send a copy of the endorsed tax invoice to – a. the registered supplier; b. the jurisdictional GST officer in charge of such registered supplier; and c. Jurisdictional GST officer of such specified unit.
4.	The endorsed tax invoice will be considered as proof of deemed export supplies by the registered person to specified unit.
5.	The recipient specified unit shall maintain records of such deemed export supplies in digital form, based upon data elements contained in "Form-B".
6.	Both the Forms are appended to Circular No. 14/14/2017 - GST, dated 06-11-2017

Particulars	Location of Supplier <u>AND</u> Recipient is in India
Movement of Goods	Place where movement of goods terminates for delivery to the recipient
Supply on direction of Third Person	Principal place of business of such third person
Supply without movement	Location of goods at the time of delivery to recipient
Supply of goods assembled or installed at site	Place where such assembly or installation took place
Supply on Board Conveyance	Location at which goods are taken on board
Others	As per law of Parliament based on Council's suggestion
Particulars	Location of Supplier <u>OR</u> Recipient is Outside India
Import of Goods in India	Location of Importer
Export of Goods Outside India	Location outside India

# 51 Place of Supply of Service

Particulars	Location of Supplier AND Recipient is in India	Location of Supplier OR Location of Recipient is Outside India
General Provision	<ul style="list-style-type: none"> <li>Supply to Registered Person - Location of such person</li> <li>Supply to Unregistered Person - Location of recipient where the address is on record; and in other cases location of supplier of service</li> </ul>	<ul style="list-style-type: none"> <li>Location of recipient</li> <li>If Location of recipient is not available - location of supplier of service</li> </ul>
Immovable property incl. Hotel, inn, etc.	<ul style="list-style-type: none"> <li>Location of such property</li> <li>Property o/s India - Location of recipient</li> </ul>	<ul style="list-style-type: none"> <li>Location of such property</li> </ul>
Restaurant, personal grooming, fitness	<ul style="list-style-type: none"> <li>Location where the services are performed</li> </ul>	<ul style="list-style-type: none"> <li>Place of Performance</li> </ul>
Training & Performance Appraisal Service	<ul style="list-style-type: none"> <li>Supply to Registered Person - Location of such person</li> <li>Supply to Unregistered Person - Location where services are performed</li> </ul>	<ul style="list-style-type: none"> <li>This rule shall not apply to any Goods which are temporarily imported for repairs or any treatment or process &amp; are re-exported without any use.</li> </ul>
Admission to a cultural, sporting event/amusement facility etc.	<ul style="list-style-type: none"> <li>Place where event is actually held or where the park or such other place is located</li> </ul>	<ul style="list-style-type: none"> <li>Place where event is actually held</li> </ul>
Organization of a cultural, sporting event, fair, exhibition etc	<ul style="list-style-type: none"> <li>Supply to Registered Person - Location of such person</li> <li>Supply to any other person - Location where event is held</li> <li>If event is held o/s India - Location of recipient</li> </ul>	<ul style="list-style-type: none"> <li>Place where event is actually held</li> </ul>
Goods Transportation Service including mail & courier	<ul style="list-style-type: none"> <li>Supply to Registered Person - Location of such person</li> <li>Supply to any other person - Location where goods are handed over for their transportation</li> <li>Transportation of Goods is outside India - Place of Destination of Goods</li> </ul>	<ul style="list-style-type: none"> <li>Place of Destination of Goods</li> </ul>
Passenger Transportation Service	<ul style="list-style-type: none"> <li>Supplied to Registered Person - Location of such person</li> <li>Supply to any other person - Location from where the passenger embarks on the conveyance for a continuous journey</li> </ul>	<ul style="list-style-type: none"> <li>Location from where the passenger embarks on the conveyance for a continuous journey</li> </ul>
Services provided on board a conveyance	<ul style="list-style-type: none"> <li>Location of first scheduled point of departure of that conveyance</li> </ul>	<ul style="list-style-type: none"> <li>Location of first scheduled point of departure of that conveyance</li> </ul>
Banking & other financial services	<ul style="list-style-type: none"> <li>Location of recipient as per record of supplier</li> <li>If record is not available - Location of supplier of service</li> </ul>	<ul style="list-style-type: none"> <li>Location of supplier of service</li> </ul>
Insurance Services	<ul style="list-style-type: none"> <li>Supplied to Registered Person - Location of such person</li> <li>Supply to any other person - Location of recipient of services on record of supplier</li> </ul>	<ul style="list-style-type: none"> <li>Location of recipient of service</li> </ul>
Online information and database access or retrieval services	<ul style="list-style-type: none"> <li>As per General Provisions</li> </ul>	<ul style="list-style-type: none"> <li>Location of recipient of service</li> </ul>
Intermediary Services	<ul style="list-style-type: none"> <li>As per General Provisions</li> </ul>	<ul style="list-style-type: none"> <li>Location of supplier of service</li> </ul>
Hiring of means of transport for less than a month (incl. Yachts but excludes Aircrafts and Vessels)	<ul style="list-style-type: none"> <li>As per General Provisions</li> </ul>	<ul style="list-style-type: none"> <li>Location of supplier of service</li> </ul>

Value of supply

=

Transaction Value, subject to

- Unrelated Parties
- Price is sole consideration

### Transaction Value

#### Shall Include

- Taxes, duties, cesses, fees other than GST
- Amount paid by recipient instead of supplier and not included in price
- Incidental costs/ expenses (such as commission, packing, royalties etc.)
- Interest or late fee or penalty for delayed payment of any consideration
- Subsidies directly linked to the price except for Central / State Government subsidies

#### Shall not Include

- Any discount allowed before or at the time of supply as recorded in invoice
- Post Supply Discount provided
  - Discount is as per agreement entered into / before supply
  - Discount is specifically linked to relevant invoices
  - Input Tax Credit is reversed by recipient as is attributable to the discount

## Valuation Rules

Rule	Particulars	Value
1	Value of supply in money where consideration is not wholly in money	(a) Open market value of supply, (b) If open market value is not available, sum of consideration in money and equivalent value of consideration not in money if such amount known at the time of supply, (c) If not determinable under (a) or (b) above, value of supply of like kind and quality, (d) If not determinable under (a), (b) or (c) above, sum of consideration in money and equivalent value of consideration not in money as determined under rule 4 or 5
2	Value of supply of goods/services between distinct or related persons other than through agent	(a) Open market value of supply, (b) If not determinable under (a) above, value of supply of like kind and quality, (c) If not determinable under (a) or (b), value as determined under rule 4 or 5
3	Value of supply of goods made or received through an agent	(a) Open market value of goods; or (b) 90% of value charged for like kind and quality of goods supplied by recipient to the customers not being a related party (c) As per Rule 4 or rule 5 if value cannot be derived as per (a) or (b) above.
4	Value of supply of goods or services or both based on cost	110% of the cost of production / manufacture / cost of acquisition of goods or cost of provision of service (if value is not determined by any of the preceding rules)
5	Residual Method	Value consistent with the principles and general provisions of section 15 and these rules

## Valuation in Special Cases

No.	Nature of Services	Value of Service for GST												
1	Sale or Purchase of Foreign Currency including money changing	<b>Option-1</b>												
		<table border="1"> <thead> <tr> <th>No.</th> <th>Particulars</th> <th>Value of Supply of Service</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Currency exchanged to or from INR (eg. USD ↔ INR)</td> <td>- Difference between Buying/selling rate and RBI Reference rate - If RBI reference rate is not available 1% of Gross amount of INR exchanged</td> </tr> <tr> <td>2</td> <td>Neither of the currency exchanged is INR (eg. USD ↔ GBP)</td> <td>1% of lesser of the following – - Amount received by converting USD into INR - Amount received by converting GBP into INR</td> </tr> </tbody> </table>	No.	Particulars	Value of Supply of Service	1	Currency exchanged to or from INR (eg. USD ↔ INR)	- Difference between Buying/selling rate and RBI Reference rate - If RBI reference rate is not available 1% of Gross amount of INR exchanged	2	Neither of the currency exchanged is INR (eg. USD ↔ GBP)	1% of lesser of the following – - Amount received by converting USD into INR - Amount received by converting GBP into INR			
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		1	Currency exchanged to or from INR (eg. USD ↔ INR)	- Difference between Buying/selling rate and RBI Reference rate - If RBI reference rate is not available 1% of Gross amount of INR exchanged										
		2	Neither of the currency exchanged is INR (eg. USD ↔ GBP)	1% of lesser of the following – - Amount received by converting USD into INR - Amount received by converting GBP into INR										
		<b>Option-2</b>												
		<table border="1"> <thead> <tr> <th>No.</th> <th>Gross Amount of currency exchanged</th> <th>Value of Supply of Service</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Upto ₹ 1,00,000</td> <td>1% of amount exchanged subject to ₹ 250</td> </tr> <tr> <td>2</td> <td>Amount exceeding ₹ 1,00,000 and upto ₹ 10,00,000</td> <td>₹ 1,000 + 0.5% of amount exchanged exceeding ₹ 1,00,000</td> </tr> <tr> <td>3</td> <td>Amount exceeding ₹ 10,00,000</td> <td>₹ 5,500 + 0.1% of amount exchanged subject to maximum of ₹ 60,000</td> </tr> </tbody> </table>	No.	Gross Amount of currency exchanged	Value of Supply of Service	1	Upto ₹ 1,00,000	1% of amount exchanged subject to ₹ 250	2	Amount exceeding ₹ 1,00,000 and upto ₹ 10,00,000	₹ 1,000 + 0.5% of amount exchanged exceeding ₹ 1,00,000	3	Amount exceeding ₹ 10,00,000	₹ 5,500 + 0.1% of amount exchanged subject to maximum of ₹ 60,000
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3	Amount exceeding ₹ 10,00,000	₹ 5,500 + 0.1% of amount exchanged subject to maximum of ₹ 60,000												
2	Air Travel Agent	<ul style="list-style-type: none"> <li>• Domestic booking – 5% of Basic Fare</li> <li>• International Booking – 10% of Basic Fare</li> </ul>												
3	Life Insurance Business <b>(not applicable where entire premium paid is only towards risk cover in life insurance)</b>	<ul style="list-style-type: none"> <li>• 10% of single premium charged in case of single premium annuity policy</li> <li>• 25% of gross amount of premium charged from policy holder in first year</li> <li>• 12.5% of gross amount of premium charged from policy holder in subsequent years</li> </ul>												
4	Person dealing in Second hand goods where no ITC is availed	<ul style="list-style-type: none"> <li>• Selling Price - Purchase Price</li> <li>• Value to be ignored if the above difference is negative</li> </ul>												
5	Supply of Token, Voucher, Coupon or Stamp (other than postage stamp)	Money value of goods or services or both redeemable against redemption												
6	Taxable service provided between distinct person without consideration	Value shall be NIL for such class of service provider as may be notified by Government on recommendations of Council other than those where ITC is not available under section 17(5)												



Normal/  
Continuous  
Supply

Earliest of :

- Date of issue of invoice or last date of invoice required to issue
- Invoice shall issue on date of removal of goods or date on which goods made available to recipient

- ~~Date on which supplier receives payment-~~

**Notification - 66/2017 - CT, 15-11-2017**Reverse  
Charge

Earliest of :

- Date of receipt of goods
- Date of payment - earlier of entered in books or debited in bank
- Date immediately following thirty days from the date of issue of invoice by the supplier

If not possible to determine from above - date of entry in books of recipient

## Other Cases

- In case of supply of vouchers, supply shall be
  - date of issue of voucher, if supply is identifiable at that point or
  - the date of redemption of voucher, in all other cases
- If time of supply is not determinable
  - in a case where a periodical return has to be filed, be the date on which such return is to be filed, or
  - in any other case, be the date on which the CGST/SGST is paid

Normal/  
Continuous  
Supply

Earliest of :

- Date of issue of invoice or last date of invoice required to issue
- Invoice shall issue before or after the provision of service but within period prescribed
- Date on which supplier receives payment

Reverse  
Charge

Earliest of :

- Date of payment - earlier of entered in books or debited in bank
- Date immediately following Sixty days from the date of issue of invoice by the supplier

If not possible to determine from above - date of entry in books of recipient

## Other Cases

- In case of supply of vouchers, supply shall be
  - date of issue of voucher, if supply is identifiable at that point or
  - the date of redemption of voucher, in all other cases
- If time of supply is not determinable
  - in a case where a periodical return has to be filed, be the date on which such return is to be filed, or
  - in any other case, be the date on which the CGST/SGST is paid

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**Liability on Advance Received for Goods**

Particulars	From 01-07-17 to 12-10-17	From 13-10-17 to 14-11-17	From 15-11-17 Onwards
Any amount	Yes	Yes	No
Turnover upto Rs. 1.50 Crore	Yes	No	No

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**Liability on Advance Received for Service**

Particulars	From 01-07-17 to 12-10-17	From 13-10-17 to 14-11-17	From 15-11-17 Onwards
Any amount	Yes	Yes	Yes
Turnover upto Rs. 1.50 Crore	Yes	Yes	Yes

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**Rate Applicable for Supply of Goods & Services when Tax Rate Changes****Supply of Goods or Services before change in Rate of Tax**

No.	Invoice Issued on	Payment Received on	Point of Taxation
1	After change of rate	After change of rate	Whichever is earlier
2	Before change of rate	After change of rate	Invoice date
3	After change of rate	Before change of rate	Payment date

**Supply of Goods or Services after change in Rate of Tax**

No.	Invoice Issued on	Payment Received on	Point of Taxation
1	Before change of rate	After change of rate	Payment Date
2	Before change of rate	Before change of rate	Whichever is earlier
3	After change of rate	Before change of rate	Invoice date

Type of Assessment	Provisions
Audit	<p>Every registered person whose aggregate Turnover during Financial Year exceeds <b>Rs. 2.00 Cr. shall get his accounts audited by CA or CMA</b> &amp; have to prepare Reconciliation Statement in form 9C</p> <p>w.e.f. of 01-08-2021 section 35(5) have been omitted i.e. from F.Y. 2020-21 taxpayers will not be required get his account audited from CA/CWA. Instead of it they are required to provide self-certified reconciliation statement (GSTR-9C) along with Annual Return (GSTR-9).</p>
Self Assessment	<p>A registered taxable person shall undertake self assessment of the tax payable and furnish a return for each tax period.</p>
Provisional Assessment	<p>Where taxable person is unable to determine :-</p> <ul style="list-style-type: none"> <li>(i) The value of goods and/or services or</li> <li>(ii) The rate of tax applicable, may request the proper officer for payment of tax on a provisional basis,</li> </ul> <p>Proper officer shall by passing an order allow payment of tax at such rate or on such value as may be prescribed.</p>
Scrutiny of Returns	<p>The proper officer may scrutinize the return and shall inform the taxable person of the discrepancies noticed.</p>
Assessment of non filers of return	<ul style="list-style-type: none"> <li>• The proper officer may after allowing 15 days time to furnish the return, assess the tax liability to the best of his judgment and issue an assessment order.</li> <li>• In case of a valid return has been furnished within 30 days of passing of the order, the proper officer may withdraw the said assessment order.</li> </ul>
Assessment of Unregistered Persons	<p>Where taxable person fails obtain registration even though liable to do so, proper office may proceed to assess best judgment assessment for relevant tax periods and issue assessment order within 5 years from the due date for filing the annual return</p>
Summary Assessment in Certain Special Cases	<p>The proper officer may, in case of sufficient grounds to believe that delay in assessment will adversely affect the interest of revenue, may proceed to assess the tax liability.</p>
Audit by Tax Authorities	<ul style="list-style-type: none"> <li>• The Commissioner of CGST/ SGST or any officer authorized by him, at the place of business of the taxable person, may undertake audit of the business transactions.</li> <li>• The audit shall be completed within a period of 3 months or under certain conditions extend such period by a period not exceeding 6 months.</li> <li>• On conclusion of audit, the officer shall notify findings to taxable person where the audit results in tax not paid or tax short paid or tax erroneously refunded or input tax credit erroneously availed, the proper officer may initiate action under Section 73 or 74.</li> </ul>
Special Audit	<ul style="list-style-type: none"> <li>• The officer not below the rank of [DC/AC] with the prior approval of Commissioner direct taxable person to get his records examined and audited by a CA/CMA in case the value has not been correctly declared or the credit availed is not proper.</li> <li>• The audit report shall be submitted within a period of 90 days which may further be extend by another 90 days.</li> <li>• This Audit is applicable irrespective of the fact that accounts have been audited under any other law.</li> </ul>

Sub-section	Nature of Offence	Punishment
132(1)(i)	Tax evasion of more than 5 Cr.	Imprisonment upto 5 years with fine
132(2)	In case of repetitive offence	Imprisonment upto 5 years with fine
132(1)(ii)	Tax evasion between 2 Cr. to 5 Cr.	Imprisonment upto 3 years with fine
132(1)(iii)	Tax evasion between 1 Cr. to 2 Cr.	Imprisonment upto 1 years with fine
132(1)(iv)	Commits or abets the commission of an offence specified under Section 132(1) clause, (f) False records (g) Obstructing officer (j) Tamper records	Imprisonment upto 6 months with fine

As per section 69 read with Section 132 of CGST Act, 2017, cognizable and non-bailable arrest can be done by Commissioner where the tax liability exceeds Rs. 5 Crore and offences can be any one from below:

- Supply of goods or services without invoice
- Issue of invoice without supply of goods or services
- Avails input tax credit using invoice referred in (2) above
- Collects any amount as tax but fails to pay within 3 months from date on which such payment becomes due

Particulars	Tax not paid / short paid / erroneously refunded on account of	
	Other than fraud/ willful misstatement / suppression of facts	Fraud/ willful misstatement/ suppression of facts
Time period for issue of notice	3 Months prior to issuance of order	6 Months prior to issuance of order
Time period for issue of order	Three years from Due date of filing of Annual Return In case of Refund, three years from the date of refund	Five years from Due date of filing of Annual Return In case of Refund, five years from the date of refund
Levy of Penalty before service of Notice	No penalty, if Tax + Interest is paid	Penalty @ 15%, if Tax + Interest is Paid
Levy of Penalty after issue/ communication of Notice	No penalty, if Tax + Interest is paid within 30 days of issue of notice	Penalty @ 25%, if Tax + Interest is paid within 30 days of communication of notice
Levy of Penalty in the order	10% of the tax or ₹ 10,000/- whichever is higher	Penalty @ 50% of Tax, if Tax + interest is paid within 30 days of communication of order else 100% of Tax

### Monetary Limit for filing appeals by Department under Service Tax & Central Excise Act

Appellate Forum	Monetary Limit
Commissioner (Appeals)	₹ 2.50 Lacs
Tribunal	₹ 50 Lacs
High Court	₹ 1 Crore
Supreme Court	₹ 2 Crore

Appeal to be made before	Time Limit	% of pre-deposit
Appellate Authority	3 months from date of communication of the impugned order (Condonation upto 1 month is allowed)	Full amount of tax, interest, fine, fee and penalty of <b>admitted</b> liability Sum equal to 10% of the <b>disputed</b> tax or ₹ 25 Cr. whichever is less*
Appellate Tribunal	3 months from date of communication of the order under Appeal (Condonation upto 3 months is allowed)	Full amount of tax, interest, fine, fee and penalty of <b>admitted</b> liability Sum equal to 20% of the <b>disputed</b> tax, in addition to the amount deposited before the AA or ₹ 50 Cr. whichever is less

\* W.e.f. 01-01-22, sum equal to 25% of the penalty is required to be deposited before filing appeal against order u/s. 129(3)

### Matters for which we can file an application for Advance Ruling

No.	Matter
1	Classification of any goods or services or both
2	Applicability of a notification issued under provisions of the GST Act(s)
3	Determination of time and value of supply of goods or services or both
4	Admissibility of input tax credit of tax paid or deemed to have been paid
5	Determination of the liability to pay tax on any goods or services under the GST Act(s)
6	Whether applicant is required to be registered under the Act
7	Whether any particular thing done by the applicant with respect to any goods or services amounts to or results in a supply of goods or services, within the meaning of that term.

### Fees

No.	Form	Description	Rule	Fee	
				CGST	SGST
1	GST ARA-01	Application Form for Advance Ruling (AAR)	104(1)	₹ 5,000/-	₹ 5,000/-
2	GST ARA-02	Appeal to AAAR by Taxpayer	106(1)	₹ 10,000/-	₹ 10,000/-
3	GST ARA-03	Appeal to AAAR by Assessing Officer	106(2)	NIL	NIL

Central Tax Officer	Monetary Limit
Superintendent	Upto ₹ 20 Lacs
Deputy or Assistant Commissioner	₹ 20 Lacs to ₹ 2 Crore
Additional or Joint Commissioner	More than ₹ 2 Crore

Type of Trade	Package Weight	Sold To	GST Taxability
Retail	Up to 25 kg	Consumer	Yes
Retail	More than 25 kg	Consumer	No
Wholesale	Up to 25 kg	Any intermediary	Yes
Wholesale	More than 25 kg	Any intermediary	No
Retail/Wholesale	Any weight	Industrial/Institutional Consumer	No
Retail/ Wholesale (Agricultural form produce)	Up to 25 kg	Any person	Yes
Retail/ Wholesale (Agricultural form produce)	More than 50 kg	Any person	No
Retail/Wholesale by Restaurant, Hotels and like	Any Fast-food package	Any person	No
Retail/ Wholesale	Less than 10g/ 10ml	Any person	No
Retail/ Wholesale	Loose Package	Any person	No

**Sec. 16 read with Sec. 38 : Additional restrictions imposed on availment of ITC (Yet to be notified)**

Section 16(2)(ba) of CGST Act is proposed to be inserted to provide that input tax credit can be availed only if such credit is not restricted under **Section 38**.

Section 38(1) of CGST Act discusses about GSTR-2A / 2B. Moreover, Section 38(2) specifies certain scenario where recipient of goods or services cannot avail ITC although such details are auto-populated in GSTR-2A/2B of recipient of goods or services. Such scenario are listed as under:

Sr	Cases where ITC of recipient of goods or services is restricted u/s 38 (2) (b)
(i)	Supply declared by Newly registered supplier within prescribed period from taking registration
(ii)	Supplier has defaulted in tax payment for continuous period as may be prescribed
(iii)	Tax payable on outward supplies reported by supplier in GSTR-1 exceeds Tax paid in GSTR-3B <b>during such period by such limit</b> as may be prescribed
(iv)	Supplier has availed ITC which exceeds the ITC that can be available by him <b>in accordance with GSTR-2B during such period by such limit</b> as may be prescribed
(v)	Supplier has defaulted in discharging Tax liability as prescribed in newly inserted Sec. 49(12)
(vi)	Other class of person as may be prescribed

### Sec. 29 : Changes in Cancellation or Suspension of Registration (Yet to be notified)

Section 29(2)(b) and (c) of the CGST Act are proposed to be amended to grant power to proper officer to cancel registration of a registered person. Relevant amendment has been explained as under:

Section	Particulars	Before Amendment	After Amendment
29(2)(b)	Proper officer can cancel the registration of Composite Taxpayers	If the taxpayer fails to furnish returns for <b>3 consecutive tax periods</b>	If the taxpayer fails to furnish his return for a financial year <b>within 3 months after due date</b>
29(2)(c)	Proper officer can cancel the registration of Normal Taxpayers	If taxpayer fails to furnish returns for continuous <b>6 consecutive tax periods</b>	If the taxpayer fails to furnish returns for such continuous tax period <b>as may be prescribed.</b>

### Sec. 37 & 39 : Restriction on filing of GSTR-1 & GSTR-3B due to default (Yet to be notified)

It is proposed to insert Section 37(4) and amend Section 39(10) to restrict the filing of GSTR-1 & GSTR-3B in case registered person defaults in filing of previous return.

#### Example:

Scenario	April'22		May'22	
	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B
1	Not Filed	<b>Cannot be filed – Section 39(10)</b>	<b>Cannot be filed –Section 37(4)</b>	<b>Cannot be filed –Section 39(10)</b>
2	Filed	Not Filed	Not Allowed to be filed – Rule 59(6)	<b>Not Allowed to be filed – Section 39(10)</b>
3	Filed	Filed	Not Filed	<b>Not Allowed to be filed – Section 39(10)</b>
4	Filed	Filed	Filed	Not Filed*

\*If GSTR-3B of May'2022 is not filed, portal will not allow to file GSTR-1 or GSTR-3B of subsequent month.

### Change in different time limits under GST Act (Yet to be notified)

The summary of the amendments in various time limits are as under:

Relevant Section	Purpose for which time limit is specified	Effective Last Date (existing)	Effective Last Date (proposed)
Sec: 16(4)	Availment of ITC in respect of invoice or debit note	20 <sup>th</sup> October	30 <sup>th</sup> November
Sec: 34(2)	Disclosure of any credit note in the Return	20 <sup>th</sup> October	30 <sup>th</sup> November
Sec: 37(3)	Rectification to be carried out in GSTR-1	11 <sup>th</sup> October	30 <sup>th</sup> November
Sec: 39(9)	Rectification to be carried out in GSTR-3B	20 <sup>th</sup> October	30 <sup>th</sup> November
Sec: 52(6)	Rectification to be carried out in GSTR-8	10 <sup>th</sup> October	30 <sup>th</sup> November

## Indirect Taxation Consultancy

- Service Tax
- GVAT & CST
- Excise & Customs
- Goods & Service Tax (GST)
  - Impact Analysis of GST
  - Due Diligence
  - Sector Specific Structuring
  - Opinion Regarding Applicability
  - Filing of Returns
  - Preventive/Raid Matters
  - DGGI Matters
  - GST Audit
  - Representation of GST Issues of Industry before Finance Ministry
  - GST Knowledge Partner of various ERP/Software Companies

## Management Consultancy Services

- Solutions to Core Management Problems
- Financial Advisory
- Business Valuation
- Management Assurance & Risk Review
- Family/ Business Arbitration
- Management Transition/ Trust Office

## Inbound/ Outbound Investments

- Setup of 100% Indian Subsidiary of a Foreign Corporation
- Setting up of Overseas Subsidiary of Indian Corporation



## Audit and Assurance Services

- Statutory Audit
- System Audit
- Due Diligence Audit
- Internal Audit
- Compliance Review Report
- Forensic Audit
- Fraud and Investigation Audit

## Domestic & International Taxation

- Compliance with Transfer Pricing Regulations
- Filing of Ex-Patriate Returns
- DTAA related services
- Income Tax
- ROC Matters including LLPs

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